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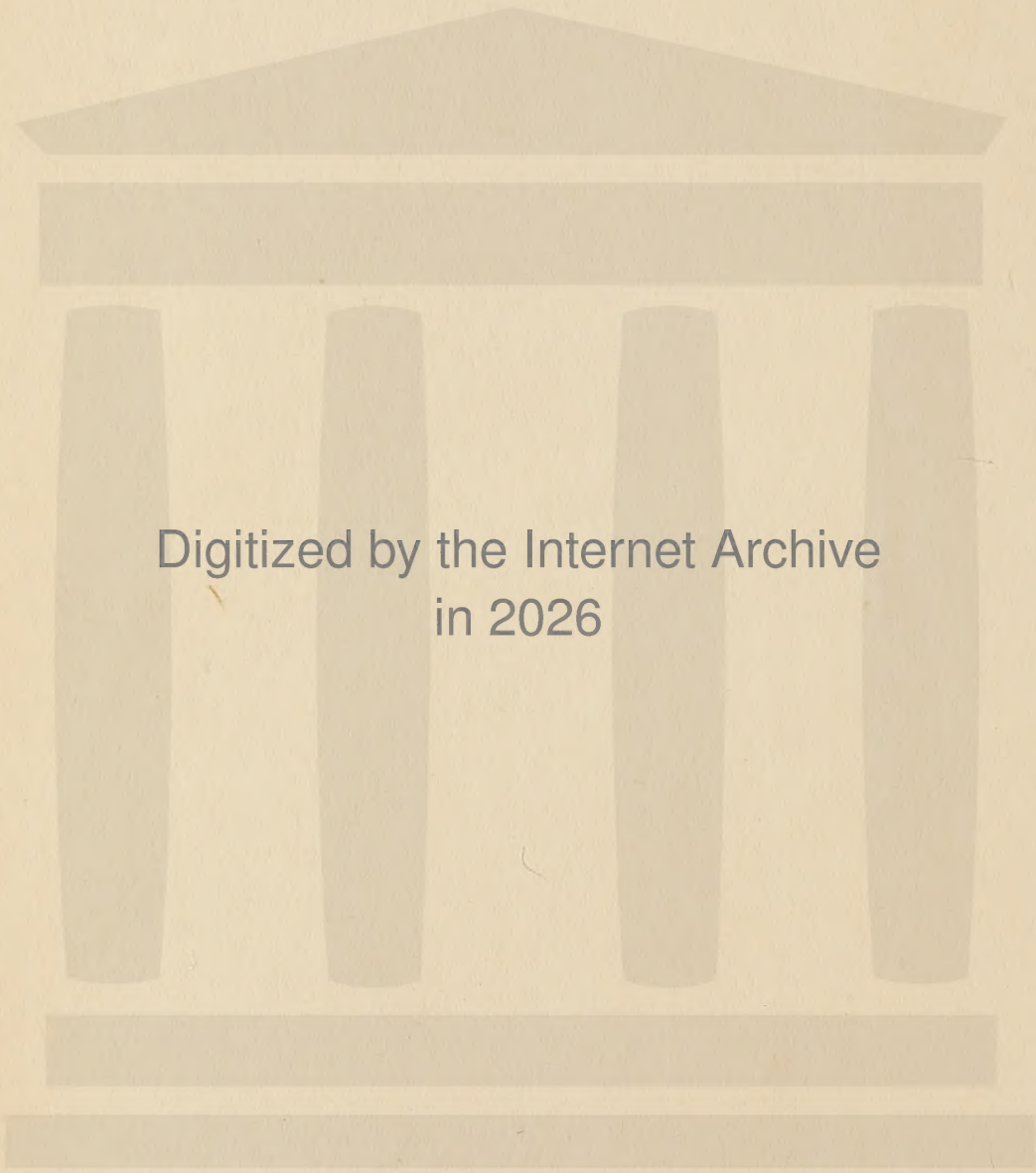

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Contents

		Page
1842	Workhouses (Irel.) – Com^rs letters	1
	do. loan & expenses	5
	Londonderry union, contracts	15
	Medical officers duty & pay – Dublin	73
	Strathbane accounts	85
	Castlederg &c estimate	93
	Lowtherstown &c.	157
	Dundalk &c.	231
	Case of Montgomery	
	Children – Dublin	247
5 returns inserted here		
1843	Union expenses, Ireland	341
	do. do. do.	353
	Water & sewerage	357
	Londonderry &c. Report of V. Owen	365
	Returns (general)	373
	Visits of Asst. Com^rs & expenses	519
	Magistrates as Guardians	523
	Edenderry Memorial	525
	do. do.	543
	Kinsale Guardians	531
	Lord Lorton's estates	537

RETURN to an Order of the Honourable The House of Commons, dated 4 February 1842;—*for*,

COPIES or EXTRACTS of LETTERS from the POOR LAW COMMISSIONERS to the TREASURY, stating the necessity of a further Advance for the Completion of WORKHOUSES in *Ireland*:—Also, an ACCOUNT of the LOANS already granted for the Erection of WORKHOUSES in *Ireland*, and of the further Sum required, so far as the same can be at present ascertained.

Whitehall, Treasury Chambers, 4 February 1842. G. CLERK.

EXTRACT of a LETTER from Mr. *Nicholls*.

Poor Law Commission Office, Somerset House, 9th December 1841.

Sir,

IN reference to what passed at the interview with which you honoured me yesterday, I now beg to state, that the million which was appropriated for providing the Workhouses in Ireland, will not be sufficient for the purpose, and I am therefore compelled to request that the Lords Commissioners of Her Majesty's Treasury will be pleased to increase the grant.

We have been compelled, in arranging, finishing and fitting up the Irish Workhouses, to go in most cases to considerably greater expense than I had contemplated when the estimate of a million was formed.

The purchase of land for the sites of the Workhouses has also considerably exceeded the amount which I had estimated, and the presents of sites, which I had been led to expect would in numerous instances be made by the landed proprietors, have in fact been very few. We have likewise, in many cases, had difficulties to contend with in the foundations for the buildings, owing to the nature of the soil in the western districts; and, owing to these and other circumstances, I now estimate that, at the very least, a Hundred Thousand Pounds will be required, in addition to the million already granted, for completing all the buildings. £.100,000.

This is the exact estimate, without any allowance for accidents or contingencies; but it may not be safe to run quite close upon it; and I would therefore respectfully recommend, that provision be made for a Hundred and Fifty Thousand Pounds, on the understanding that no more will be applied for than what is absolutely necessary. £.150,000.

It will be very important that this additional grant should be obtained at the earliest period, no more than £.35,550 of the million now remaining unappropriated, and the demands upon us, by the contractors and others, as the works advance, being very urgent.

I have, &c.

The Right hon. the Chancellor of the Exchequer. (signed) *Geo. Nicholls.*

COPY of TREASURY LETTER to the POOR LAW COMMISSIONERS.

Gentlemen, Treasury Chambers, 13th December 1841.

WITH reference to Mr. Nicholl's letter of the 9th instant, stating that a further sum of £.100,000 will be required, in addition to the million already granted, for completing the Workhouses in Ireland, I am commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you, that before My Lords come to a decision on this point, they wish to be informed at what periods and in what proportions the money will be required, and also to be furnished with a statement of the sum estimated, and the sum expended, and of the further sum required in each case.

I am, &c.

The Poor Law Commissioners. (signed) *C. E. Trevelyan.*

COPY of LETTER from Mr. *E. Chadwick*.

Poor Law Commission Office, Somerset House, 14th December 1841.

Sir,

WITH reference to your letter of the 13th instant, respecting the additional sum which will be necessary for completing the Workhouses in Ireland, I am directed by the Poor Law Commissioners to state, that the money will be required early in February, or as soon as possible after the meeting of Parliament, and will be called for in about the same proportions as heretofore, as the buildings are proceeded with.

I am also directed to forward to you the enclosed statement, showing the sum estimated, the sum expended, and the further sum required in each case.

I have, &c.

To C. E. Trevelyan, Esq. &c. &c. &c. Treasury. (signed) *E. Chadwick*, Secretary.

LOANS for providing WORKHOUSES in *Ireland*.

No.	Name of Union.	Size of Workhouse.	Date of Order to borrow.	Amount of Loan granted by Treasury.	Amount advanced by Exchequer Loan Commissioners.	Additional Amount required.	Explanation as to Cause of the Excess.
				£.	£.	£.	
1	Belfast	1,000	27 May 1839	12,000	12,000		
2	Celbridge	400	10 June „	5,800	5,800	1,000	
3	Londonderry	800	12 July „	8,700	8,700	800	
4	Lurgan	800	25 „ „	7,900	7,900	700	
5	Naas	550	19 „ „	6,500	6,500	1,200	
6	Rathkeale	660	15 August „	8,100	8,100	1,300	
7	Newcastle	550	25 July „	7,850	7,500	1,700	
8	Kilmallock	800	20 August „	8,800	8,800	1,000	
9	Skibbereen	800	24 „ „	8,300	8,300	1,100	
10	Dunshaughlin	350	26 „ „	6,100	6,100	650	
11	Balrothery	400	30 „ „ 8 Oct. 1841	5,900 1,100	5,900		
12	Tipperary	700	13 Sept. 1839	7,500	7,500	1,000	
13	Limerick	1,600	23 „ „	12,900	12,000	2,500	
14	Lisburn	800	27 „ „	8,300	8,300	800	
15	Castlederg	200	3 Oct. „	2,600	2,600	750	
16	Ballinasloe	1,000	5 „ „	9,600	9,600	1,000	
17	Middleton	800	7 „ „	8,200	8,200	1,000	
18	South Dublin	2,000	10 „ „ 19 Sept. 1840	7,000 3,000	10,000		
19	Clogheen	500	15 Oct. 1839	6,200	6,200	600	
20	Waterford	900	16 „ „	10,400	10,400	1,300	The additional ar
21	Edenderry	600	24 „ „	6,700	6,700	1,000	required for con
22	Bandon	900	25 „ „	8,200	8,200	800	the buildings has
23	Kinsale	500	2 Nov. „	7,000	7,000	800	rally been occasioned b
24	Banbridge	800	14 „ „	8,000	8,000	1,200	the greater expense
25	Athlone	900	18 „ „	10,100	10,100	400	the fixtures and fittin
26	Strabane	800	21 „ „	8,300	8,300	800	than was originally to
27	Lismore	500	25 „ „	6,500	6,500	1,000	templated, and by the a
28	Dunganan	600	30 „ „ 3 July 1840	8,300	8,300	1,000	dition to the houses fr contracted for of nume
29	Armagh	1,000	7 Dec. 1839	10,000	10,000	1,000	rous minor works whic
30	North Dublin	2,000	9 „ „ 19 Sept. 1840	5,600 2,400	8,000		experience suggested being necessary. In mar
31	Loughrea	800	11 Dec. 1839	8,700	8,700		of the Unions an add
32	Newry	1,000	14 „ „	9,800	9,800	1,000	tional expense has be
33	Parsonstown	800	21 „ „	8,700	8,700		incurred by a change
34	Trim	500	23 „ „	7,300	7,300	800	the site, owing to leg
35	Cork	2,000	11 Jan. 1840	16,800	16,800	3,000	difficulties in obtainin
36	Longford	1,000	13 „ „	8,600	8,600	800	a title for that original
37	Sligo	1,200	17 „ „	11,000	11,000	1,000	selected; and also fro
38	Boyle	700	21 „ „	8,300	8,300	800	the occurrence of unf
39	Kilkeel	300	24 „ „	5,300	5,300	800	vourable strata in sin
40	Rathdown	600	25 „ „	7,600	7,600	1,000	ing the foundations, ar
41	Mallow	700	28 „ „	7,300	7,300	1,500	by the erection of shed
42	Drogheda	800	1 Feb. „	8,600	8,600	1,500	boundary-walls and e
43	Omagh	800	1 „ „	7,900	7,900	1,000	trance-gates, which ha
44	Gort	500	3 „ „	6,500	6,500	800	been found necessary
45	Galway	1,000	8 „ „	11,300	11,300		many of the Unions.
46	Cashel	700	8 „ „	6,700	6,700	800	
47	Kells	600	11 „ „	7,700	6,000	600	
48	Newtownards	600	21 „ „	6,700	6,700	800	
49	Nenagh	1,000	24 „ „	9,900	9,900		
50	Carrick-on-Shannon	800	7 March „	8,400	8,400	800	
51	Kilkenny	1,300	23 „ „	13,400	13,400		
52	Ennis	800	23 „ „	8,600	8,600	800	
53	Scariff	600	4 April „	7,800	7,800	1,000	
54	Cookstown	600	6 „ „	6,300	6,300		
55	Ballinrobe	800	8 „ „	8,400	8,400		
56	Carrick-on-Suir	500	14 „ „	6,200	6,200	1,000	
57	Tullamore	700	15 „ „	7,900	7,900		
58	Dundalk	800	22 „ „	7,400	7,400	1,000	
59	Monaghan	900	24 „ „	8,700	8,000		
60	Dunmanway	400	2 May „	6,500	6,500	800	
61	Gorey	500	25 July „	6,700	6,700		
62	Clonmel	600	13 May „	2,300	2,300		
63	Manor Hamilton	500	14 „ „	6,400	6,400		

No.	Name of Union.	Size of Workhouse.	Date of Order to borrow.	Amount of Loan granted by Treasury.	Amount advanced by Exchequer Loan Commissioners.	Additional Amount required.	Explanation as to Cause of the Excess.
				£.	£.	£.	
64	Navan	500	15 May 1840	7,300	7,300		
65	Bailieborough	600	16 „ „	7,400	7,400		
66	Shillelagh	400	20 „ „	6,300	6,300	800	
67	Baltinglass	500	6 June „	6,800	6,800	800	
68	Callan	600	6 „ „	7,400	7,400	800	
69	Newtown Limavady	600	10 „ „	8,000	8,000		
70	Kilrush	800	15 „ „	8,900	8,900		
71	Tuam	800	20 „ „	8,400	8,000		
72	Thurles	700	22 „ „	8,100	7,000		
73	Abbeyleix	500	24 „ „	7,000	7,000	600	
74	Rathdrum	600	25 „ „	7,800	7,800	800	
75	Mohill	700	30 „ „	8,000	8,000	800	
76	Ennistymon	600	3 July „	8,400	8,000		
77	Magherafelt	900	6 „ „	8,100	7,000	800	
78	Roscrea	700	6 „ „	8,600	8,000		
79	Tralee	1,000	13 „ „	10,200	8,000		
80	Downpatrick	1,000	25 „ „	11,000	8,000	800	
81	Roscommon	900	14 August „	9,000	8,000		
82	Coleraine	700	17 „ „	9,000	9,000		
83	Ardee	600	20 „ „	6,600	6,600		
84	Cavan	1,200	24 „ „	13,400	8,000		
85	Carrickmacross	500	24 „ „	6,600	3,000		
86	Castleblayney	800	29 „ „	8,100	4,000		
87	Castlebar	700	31 „ „	7,900	7,900		
88	Cootehill	800	5 Sept. „	8,900	7,000		
89	Mullingar	800	8 August „	9,400	7,000		
90	Dungannon	800	10 „ „	8,000	8,000		
91	Macroom	600	14 „ „	7,400	4,000		
92	Ballymoney	700	14 „ „	8,500	8,000		
93	Oldcastle	600	14 „ „	7,700	7,700		
94	Mountmellick	800	19 „ „	8,300	4,000		
95	Enniscorthy	600	21 „ „	7,000	7,000		
96	New Ross	900	26 „ „	9,300	7,000		
97	Gortin	200	26 „ „	3,600	3,600		
98	Ballycastle	300	28 „ „	5,300	3,000		See page 2.
99	Clones	600	5 October „	7,300	4,000		
100	Castlerea	1,000	7 „ „	11,000	8,000		
101	Antrim	700	7 „ „	7,600	4,000		
102	Lismaskea	500	9 Nov. „	6,800	6,800	600	
103	Larne	400	12 „ „	5,800	3,000		
104	Ballymena	900	14 „ „	9,000	4,000		
105	Kanturk	800	18 „ „	8,200	7,000		
106	Granard	600	21 „ „	7,500	4,000		
107	Westport	1,000	26 „ „	9,800	8,000		
108	Clifden	300	29 Dec. „	4,500	4,000		
109	Listowel	700	4 Jan. 1841	7,700	4,000		
110	Wexford	600	4 „ „	6,900	4,000		
111	Ballina	1,200	22 March „	12,000	8,000		
112	Swineford	700	25 „ „	8,400	4,000		
113	Carlow	800	22 June „	11,500	4,000		
114	Donegal	500	22 „ „	7,000	3,000		
115	Enniskillen	1,000	24 „ „	11,200	4,000		
116	Athy	600	28 „ „	6,700	3,000		
117	Kenmare	500	10 July „	6,300	4,000		
118	Inishowen	600	6 August „	7,600	4,000		
119	Ballyshannon	500	30 „ „	6,400	4,000		
120	Fermoy	900	9 May 1840				
121	Loutherstown	400	22 June 1841				
122	Stranortar	400					
123	Caherciveen	400					
124	Clogher	500					
125	Killarney	800					
126	Bantry	800					
127	Letterkenny	500					
128	Dunfanaghy	300					
129	Milford	400					
130	Glenties	600					
	TOTAL Amount of Accommodation	94,110	TOTAL £.	964,450	849,300	54,800	

ESTIMATED

	£.
Estimated Amount required	7,800
Ditto - - ditto	6,600
Ditto - - ditto	6,500
Ditto - - ditto	6,000
Ditto - - ditto	6,500
Ditto - - ditto	10,000
Ditto - - ditto	10,000
Ditto - - ditto	7,000
Ditto - - ditto	5,000
Ditto - - ditto	6,000
Ditto - - ditto	7,000
	78,400
Loans granted, and further Loans required	1,019,250
Grand Total	£.1,097,650

SUMMARY:

	£.
Amount of Loans granted by the Treasury	964,450
Further Loans required to complete Workhouses	54,800
Loans for the eleven Unions which have not yet borrowed	78,400
Total	£.1,097,650

WORKHOUSES (IRELAND).

EXTRACT and COPY of LETTERS from the POOR LAW COMMISSIONERS to the TREASURY; and, an ACCOUNT of the LOANS granted, and of the further Sum required, for the Erection of WORKHOUSES in *Ireland*.

(*Sir George Clerk.*)

Ordered, by The House of Commons, *to be Printed,*
4 *February* 1842.

Under 1 *oz.*

WORKHOUSES (IRELAND).

RETURN to an ORDER of the Honourable The House of Commons, dated 24 February 1842;—*for*,

RETURNS of the ITEMS forming the separate Sums which the IRISH POOR LAW COMMISSIONERS borrowed from the EXCHEQUER BILL LOAN COMMISSIONERS for Erecting the Workhouses in *Belfast*, *Londonderry*, *Castlederg*, *Strabane*, *Omagh*, and *Banbridge*; and of the ITEMS of EXPENDITURE, specifying the Details of Expense in each case which have rendered necessary an Application for Advance on the original Loan.

Poor Law Commission Office, Dublin, 19 March 1842.

Arthur Moore, Chief Clerk.

I.—BELFAST UNION.

No. 1.

ESTIMATE upon which the COMMISSIONERS' Order to Borrow, dated 27th May 1839, was grounded.

	£.	s.	d.
Purchase-money for workhouse site	2,131	–	–
Amount of contract for building the workhouse	7,000	–	–
Estimated cost of fixtures and fittings	1,000	–	–
Contingencies to be provided for, such as payment of the clerk of the works' salary, legal expenses attending the conveyance of the site, and fees on the deed of security for the repayment of the loan, advertising, &c.	1,869	–	–
Total Loan £.	12,000	–	–

Amount realised under the Order to Borrow:

	£.	s.	d.
Amount of loan, as above	12,000	–	–
— interest which accrued on the Exchequer Bills	276	11	1
— premium	–	10	–
Total Loan, Interest, and Premium £.	12,277	1	1

No. 2.

SUMMARY OF EXPENDITURE.

	£.	s.	d.	£.	s.	d.
Site:						
Purchase-money	2,130	12	4			
Rent	57	4	4			
				2,187	16	8
Building:						
Contract	7,000	–	–			
Contractors' account for fittings, fixtures, and other works not included in the contract, and for which provision was made in the estimate for fittings, fixtures, and contingencies	2,707	3	5			
Ironmongery	94	6	9			
				9,801	10	2
Minor Contingencies:						
Clerk of works	204	19	8			
Law costs	56	14	4			
Advertising	1	1	–			
Commission on sale of Exchequer bill	–	10	–			
				263	5	–
				12,252	11	10
Balance in hand				24	9	3
Total £.				12,277	1	1

occasioned precisely the same amount of outlay to the Union. In the original plans of the buildings every effort was made to avoid an outlay beyond what was absolutely necessary; yet a very small portion of the additional account arises from the omission of works in the contract and specifications, and the total amount of the extra account is much less than the general cost of contingent works on contracts of the same extent. In this instance the amount available out of the first Loan for contingent additional works is only 162 *l.* 4*s.* 10*d.*; and the arrangements are more extensive, and the subdivisions of the building for classification are much greater than in the English workhouses.

(signed) *Geo. Wilkinson.*

III.—CASTLEDERG UNION.

No. 1.

ESTIMATE upon which the original Order to Borrow was granted.

		£.	s.	d.
Item No. 1.	Purchase-money of site of workhouse - - - -	16	–	–
— 2.	Amount of contract for building the workhouse - -	2,100	–	–
— 3.	Estimated cost of fixtures and fittings - - - -	200	–	–
— 4.	Contingencies to be provided for; as salary of clerk of works, legal expenses, &c. - - - - -	284	–	–
	Amount ordered to be Borrowed - - - £.	2,600	–	–

AMOUNT Realised under the above Order.

	£.	s.	d.	£.	s.	d.
First advance on the Loan, made 19th December 1839 -	1,000	–	–			
Second advance on the Loan, made 6th August 1840 -	1,600	–	–			
				2,600	–	–
Interest which has accrued on the Exchequer Bills - - - -				15	10	9
Total Amount of Loan - - - £.				2,615	10	9

No. 2.

SUMMARY OF EXPENDITURE.

				£.	s.	d.
Site:						
Purchase-money - - - - - - - - - - - -				15	7	6
Building:						
Contract - - - - - - - - - - - -	£.	2,100	– –			
Fixtures, fittings, and additional works not included in the contract - - - - - - - - - -		287	– –			
Ironmongery - - - - - - - - - -		49	14 –			
				2,436	14	–
Contingencies:						
Clerks of the works - - - - - - - - -	£.	126	3 8			
Law costs: Crown solicitor's costs - -	£.	19	17 4			
— Exchequer Bill Loan Commissioners' solicitor - - -		15	15 –			
		35	12 4			
Advertising - - - - - - - - - -		1	11 6			
				163	7	6
			£.	2,615	9	–

No. 3.

ACCOUNT showing the Amount for which a Second Loan is required.

	£.	s.	d.	£.	s.	d.
Building contract	2,100	–	–			
Contractor's account for fittings, fixtures, &c.	739	15	10			
	2,839	15	10			
Payment made to the contractor, as per foregoing account	2,387	–	–			
Balance due to him				452	15	10
— in hand, as per foregoing account				–	1	9
Additional sum required to pay the above accounts				452	14	1
Add, amount taken from the contractors' accounts to be applied in remedying defective works				26	4	–
— estimated cost of building boundary-wall and porch, as proposed by the Board of Guardians				200	–	–
— estimated cost of pointing and rough casting, and minor works				150	–	–
				828	18	1
Contingent expenses, as preparing the deed of charges, &c.				21	1	11
Total Amount of Second Loan £.				850	–	–

No. 4.

ARCHITECT'S STATEMENT of Items of Expenditure, which have rendered necessary an Application for an additional Loan.

Item No. 1 in Estimate:

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Amount paid for purchase of site	15	7	6						
Ditto, costs of conveyance of do.	19	17	4						
				35	4	10			
Amount included in original Loan for above				16	–	–			
Amount of deficiency in Estimate, Item 1.							19	4	10

Item No. 2. in Estimate:

Amount of contract. (*See* Item of Contingencies.)

Items Nos. 3. and 4. in Estimate:

Fixtures, fittings, and contingencies, under which Estimates the following Works have been executed, namely:—

The several grates, stoves, boilers, &c. in the kitchen, wash-house, and probationary wards; the cisterns and lead pipes; the bedsteads, tables, forms, dressers, shelves, and various other fittings; the alteration of the floors for the construction of sleeping platforms; the construction of a tank for spring water (at a distance from the building), with the lead pipe to convey the water to the cistern in the house; the construction of deal floors in infirmary (at the request of the guardians), instead of the earthen floors contracted for; additional work in store-rooms; and formation of rooms for schoolmaster and mistress, not originally intended.

Considerable additional walling in the foundations of the building, so as to raise the floors of the rooms; this being found necessary on account of the ground being unfavourable.

(*continued*)

Items Nos. 3. and 4. in Estimate—*continued.*

	£. s. d.	£. s. d.	£. s. d.
The total cost of the above works, and comprised in Items 3. and 4. in the Estimate, was - - - -		739 15 10	
The amount provided in the Loan for Items 3. and 4. in the Estimate was -	484 – –		
Out of which was paid for clerk of works' salary £. 126 3 8			
Law expenses for deeds of charge - - - - 15 15 –			
For ironmongery, consisting of the locks, bolts, hinges, &c. supplied to the contractor - - - - 49 14 –			
For advertisements - - 1 11 6			
	193 4 2		
Leaving available for the contingencies in the building - - - -	290 15 10		
Add, interest on the Loan - - -	15 10 9		
Sum available for payment of fixtures, fittings, and contingencies - -		306 6 7	
Deficiency in Items 3. and 4. in Estimate - - -			433 9 3
			452 14 1
Add, to pay Mr. Gamble for remedying defective works in the building, which the contractor was liable to do under his contract, and the amount of which hadbeen deducted from the contractor's account -			26 4 –
Total amount of additional Loan required for the payment of engagements entered into under the building contract - - - - - -			478 18 1
Further Sums proposed by the Guardians to be included in the additional Loan now to be obtained, namely:—			
For building a boundary-wall round the site - - - £. 200 – –			
For rough cast covering the building, &c. - - - - 150 – –			
Provision for law costs - - - - - - - 21 1 11			
			371 1 11
Total Amount of additional Loan proposed to be obtained - - £			850 – –

Observation.—The necessity for a fresh Loan has arisen from the inadequacy of the sum of 306 *l.* 6 *s.* 7 *d.* included in the original Loan, for the payment of the fixtures and fittings, to the extent they have been executed; together with the cost of works, as above enumerated, which were not contained in the contract.

(signed) *George Wilkinson.*

18 March 1842.

IV.—STRABANE UNION.

No. 1.

Estimate upon which the Order to Borrow was grounded.

	£. s. d.
Amount of contract for building the workhouse - - - - -	6,885 – –
Estimated cost of fittings and fixtures, &c. - - - - - -	800 – –
Estimate for contingencies, such as payment of clerk of works' salary, law expenses, &c. - - - - - - - - - - -	615 – –
Total Amount ordered to be Borrowed - - - - £.	8,300 – –
Interest and premium which has accrued on the Exchequer Bills - -	64 10 2
Total Amount which has been realized under the Order to Borrow - - - - - - - - - - £.	8,364 10 2

No. 2.

SUMMARY OF EXPENDITURE.

				£. s. d.
Site:				
Compensation to tenant for giving possession				60 – –
Building Instalment:				
Paid contractors for building the workhouse	£.	7,650	– –	
Furniture		111	8 –	
Ironmongery		90	18 2	
				7,852 6 2
Paid for Contingencies:				
Clerk of works' salary	£.	182	– 3	
Advertisement		1	11 6	
Drawing plan of site		–	5 –	
Costs of Exchequer Bill Loan Commissioners' solicitors		31	10 –	
Commission on sale of Exchequer Bill		–	1 –	
				215 7 9
			£.	8,127 13 11

V.—OMAGH UNION.

No. 1.

ESTIMATE upon which the Order to Borrow was grounded.

	£. s. d.
Amount of contract for building the workhouse	6,557 – –
Estimated cost of fixtures, fittings, &c.	800 – –
Contingencies to be provided for, as salary of clerk of works, law expenses, &c.	543 – –
Amount ordered to be borrowed	7,900 – –
Amount of interest and premium which have accrued on Exchequer Bills	76 10 5
Total Amount realised under the Order to Borrow £.	7,976 10 5

No. 2.

SUMMARY OF EXPENDITURE.

				£. s. d.
Site:				
Rent thereof from 1st November 1839 to 1st November 1841				60 – –
Building:				
Instalments paid to contractor	£.	6,800	– –	
Ironmongery		85	9 11	
				6,885 9 11
Contingencies:				
Clerk of works	£.	145	14 10	
Law costs		53	10 11	
Advertising		2	10 –	
Commission on sale of Exchequer Bill		–	– 6	
				201 16 3
			£.	7,147 6 2

VI.—BANBRIDGE UNION.

No. 1.

ESTIMATE upon which the Order to Borrow was grounded.

	£.	s.	d.
Purchase-money of workhouse site	416	4	3
Amount of contract for building the workhouse	6,300	–	–
Estimated cost of fittings and fixtures, &c.	800	–	–
Estimated contingencies, as salary of clerk of works, legal expenses, &c.	483	15	9
Amount ordered to be Borrowed	8,000	–	–
Interest which has accrued on Exchequer Bills	94	19	5
Total Amount which has been realised under the foregoing Loan £.	8,094	19	5

No. 2.

SUMMARY OF EXPENDITURE.

	£.	s.	d.	£.	s.	d.
Site:						
Purchase-money	140	6	3			
Interest on ditto	14	17	1			
				155	3	4
Building:						
Amount of instalments paid to contractor	6,500	–	–			
Ironmongery	104	–	7			
				6,604	–	7
Contingencies:						
Clerk of works	171	12	7			
Law costs	31	10	–			
Advertising	2	2	–			
Drawing plan of site	–	7	–			
				205	11	7
			£.	6,964	15	6

OBSERVATIONS by the Architect on the Accounts relating to the *Strabane*, *Omagh*, and *Banbridge* Unions, respectively.

THERE has not been time since the contractors' accounts for these buildings were received, for their being duly examined and brought to a close. The precise amount of the additional Loan that will be required in each case cannot be stated until the contractors' accounts have undergone a strict examination in the usual manner, and the amount which may be due ascertained and certified.

The items of works for which provision will be necessary in a second Loan, will be very similar to those detailed in the closed account for the Londonderry workhouse.

(signed) *George Wilkinson.*

18 March 1842.

LONDONDERRY UNION.

RETURN to an ORDER of the Honourable The House of Commons, dated 11 March 1842;—*for*,

COPIES of the CONTRACTS entered into for the Building of the *Londonderry* UNION POOR-HOUSE, and for executing Extra Works and Fittings, with Specification and Prices of such Extra Works and Fittings;—Of any Orders in writing for extra Works;—Of the Accounts for such Extra Works, specifying the Deductions made thereon by Mr. *Wilkinson*;—Of such portions of the Proceedings of the Guardians of the *Londonderry* Union as bear on the subject of the Poor-House; together with the Marginal Remarks made by the Commissioners thereon, bearing the following dates: the 2d day of October 1841, the 7th day of December 1841, and the 12th day of February 1842;—Of the Proceedings of the Committee of the Board of Guardians of the *Londonderry* Union, on the 27th day of November 1841; and Mr. *Hagarty's* Report;—Of the Letters of the Commissioners, or their Officers, to the Guardians of the *Londonderry* Union, bearing date the 17th day of September 1841 (with Enclosure, dated the 9th day of August 1841, and Statement of Contractor's Account), the 10th day of February 1842, and the 17th day of February 1842; and of the Order of the Commissioners, dated the 10th day of February 1842.

Poor Law Commission Office,
Dublin, 2 April 1842.

ARTHUR MOORE,
Chief Clerk.

(Sir Robert Ferguson.)

Ordered, by The House of Commons, *to be Printed*,
19 *April* 1842.

[***Price 7d.***]

Under 12 *oz.*

LIST OF DOCUMENTS.

— No. 1. —

Copies of the Contracts entered into for the Building of the Workhouse, and for executing extra Works and Fittings; with Specification and Prices of such extra Works and Fittings.

I. Copy of Contract - - - - - - - - - - - p. 4
II. Specification of Works, &c. - - - - - - - - - p. 6
III. Particulars of Fittings, &c. - - - - - - - - - p. 21

— No. 2. —

Copies of any Orders in writing for extra Works.

IV. Copy of Letter from the Architect to Mr. J. Gallagher, Clerk of the Works - - - - - - - - - - - p. 27
V. Copy of Letter from the Architect to the Building Contractors - - p. 27
VI. Copy of Letter from the Architect to the Clerk of Works - - - p. 28
VII. Copy of Letter from the Architect to the Building Contractors - - p. 28
VIII. Copy of Letter from the Architect to the Building Contractors - - p. 29
IX. Copy of Letter from the Architect to the Building Contractors - - p. 29
X. Copy of Letter from the Architect to Mr. Leeson, Assistant to Architect, p. 29

— No. 3. —

Accounts for extra Works, &c.

XI. Copy of Letter from the Poor-Law Commissioners to the Board of Guardians, dated 17th September 1841, enclosing Accounts, and Architect's Reports thereon - - - - - - - - - - - p. 30
Enclosure No. 1. Bill, &c. - - - - - - - - - p. 30
Enclosure No. 2. Report of George Wilkinson, Esq. Architect to the Poor-Law Commission - - - - - - - - - - p. 33
Enclosure No. 3. Statement of Loan, &c. - - - - - - - p. 34

— No. 4. —

Copies of such portions of the Proceedings of the Guardians as bear on the subject of the Workhouse; and Letters addressed to them by the Commissioners, and other Documents.

XII. Extract from Minutes of Proceedings of Guardians, of the 2d October 1841 - - - - - - - - - - - - - p. 35
XIII. Extract from Minutes of Proceedings of Guardians, of the 27th November 1841 - - - - - - - - - - - - - p. 35
XIV. Copy of Letter from the Clerk of the Union to the Commissioners, dated 30th November 1841; with the marginal Remarks of the Commissioners thereon - - - - - - - - - - - p. 35
XV. Copy of Letter from the Clerk of the Union, with Mr. Hagerty's Statement, and marginal Notes - - - - - - - - - - p. 36
Observations by the Commissioner's Architect on Mr. Hagerty's Statement - - - - - - - - - - - - - p. 46
Observations by Assistant Architect - - - - - - - - p. 47

XVI. Copy of Letter from the Clerk of the Union to the Commissioners, dated 18th December 1841, with the Commissioners' marginal Remarks - - - - - - - - - - - - - - p. 49

XVII. Copy of Letter from the Clerk of the Union to the Commissioners, dated 19th January 1842 - - - - - - - - - - - p. 50

XVIII. Copy of Letter from the Commissioners to the Board of Guardians, dated 10th February 1842; with two Enclosures - - - - - - p. 50

Enclosure No. 1. Commissioners' Order to Borrow additional Money, dated 5th February 1842 - - - - - - - - - - p. 51

Enclosure No. 2. Statement of former Loan, and Expenditure out of it - - - - - - - - - - - - - - - p. 52

XIX. Copy of Letter from the Clerk of the Union to the Commissioners, dated 12th February 1842 - - - - - - - - - - - p. 54

XX. Copy of Letter from the Commissioners to the Board of Guardians, dated 17th February 1842 - - - - - - - - - - - p. 54

XXI. Copy of Letter from the Clerk of the Union to the Commissioners, dated 19th February 1842 - - - - - - - - - - - p. 55

— No. 5. —

Correspondence with the surviving Contractor relative to the Accounts.

XXII. Copy of Letter from the Commissioners to the Contractor, dated 7th October 1841 - - - - - - - - - - - - - p. 55

XXIII. Copy of Letter from the Contractor to the Commissioners, dated 10th October 1841 - - - - - - - - - - - - - p. 56

XXIV. Observations by the Commissioners' Architect, stating the Answer given to the foregoing Letter; dated 6th November 1841 - - - - - p. 56

XXV. Copy of Letter from the Contractor to the Commissioners, dated 21st January 1842; with two Enclosures - - - - - - - - p. 57

Observations of Commissioners' Architect on last Paragraph of foregoing Letter referred to him - - - - - - - - - - p. 57

Enclosure No. 1, in foregoing Letter. Letter from Executor of Mr. Catcheside to Mr. Patterson, surviving Contractor, dated 1st October 1841 - - - - - - - - - - - - - - p. 57

Enclosure No. 2. Further Letter from Mr. Catcheside's Executor to surviving Contractor, dated 18th January 1842 - - - - - p. 58

— No. 1. —

COPIES of the CONTRACTS entered into for the Building of the Workhouse, and for executing extra Works and Fittings; with Specification and Prices of such extra Works and Fittings.

I.—Copy of Contract.

Articles of Agreement made the 24th day of June in the year of our Lord 1839, between the Poor Law Commissioners, of the one part, and George Patterson and John Catcheside, of Westland-row, in the County of the City of Dublin, Builders, of the other part.

The said George Patterson and John Catcheside do hereby for themselves, their heirs, executors, and administrators, covenant, promise, and agree to and with the said Commissioners for the time being, that they the said George Patterson and John Catcheside, their executors or administrators, shall or will, for the considerations hereinafter mentioned, and in conformity with the dates set forth in the specification hereinafter referred to, erect, build, and completely cover in and finish, upon the premises at Londonderry aforesaid, a workhouse and buildings, according to the specification, and subject to the clauses or conditions therein contained, and agreeable to the several plans, sections, and elevations as set forth or shown on the several drawings, lettered respectively (A), (B), (C), (D), (E), (F), (G), and which, with said specification, are severally verified by the signature of the said George Patterson and John Catcheside thereto as the drawings and specification referred to by this agreement; and also do and perform and execute, or cause and procure to be done, performed, and executed, all and singular the works also mentioned in the said specification and drawings, the same to be done and completed within the time before referred to, and in a good workmanlike and substantial manner, with such materials and under such regulations as are contained in the aforesaid specification, to the satisfaction of George Wilkinson, the architect of the Poor Law Commissioners, or any other architect whom the said Commissioners for the time being shall for that purpose, by some writing under their seal, appoint, such satisfaction to be testified by a writing or certificate under the hand of the said George Wilkinson, or such other architect as aforesaid; and also shall and will find and provide such good, proper, and sufficient materials of all kinds whatsoever as shall be proper and sufficient for erecting the said workhouse and buildings, such of the said materials as are mentioned in the said specification, or on the said drawings aforesaid, to be of the qualities and descriptions therein mentioned, and shall and will completely finish the said works. It is also agreed between the said Poor Law Commissioners and the said George Patterson and John Catcheside, that they, the said George Patterson and John Catcheside, shall and will restore, rebuild, and replace all injury, loss, or damage that may accrue or be occasioned to the building by fire or otherwise (except when occasioned by public riots or by lightning); and they, the said George Patterson and John Catcheside, shall and will insure the said buildings against all such loss or damage by fire, and shall and will effect such insurance in some public assurance office, for a sum equal in amount to at least four-fifths of the amount of the contract. And it is also agreed between the aforesaid parties, that the policy of insurance so effected shall be submitted to the said Poor Law Commissioners for their approval, before any payment on account of the said contract for the erection of the said buildings shall be made to the said George Patterson and John Catcheside.

It is also further agreed between the said parties hereto, that upon the payment of the last instalment due to the said George Patterson and John Catcheside, they, the said George Patterson and John Catcheside, their executors, administrators, or assigns, shall and will transfer and assign to the said Commissioners any policy or policies of insurance which may have been entered into in pursuance of the foregoing agreement; and they, the said Poor Law Commissioners, shall and will, on such transfer and assignment, repay to the said George Patterson

son and John Catcheside all reasonable expenses which they may have incurred in insuring the said buildings, according to the said agreement. And it is further agreed by and between the said parties, that if the said George Patterson and John Catcheside, their executors or administrators, shall in any manner neglect or be guilty of any delay whatsoever in building and completely finishing the said workhouse, buildings, and works as aforesaid, or shall in any manner whatever deviate from or not comply with the aforesaid specification and drawings, or any or either of them, and the said George Wilkinson, or such other architect as aforesaid, shall certify the same by writing under his hand, and the said Commissioners for the time being shall cause notice in writing of such neglect or delay to be given or left at the place or places of abode of them the said George Patterson and John Catcheside, their executors or administrators, or on the premises, and the said George Patterson and John Catcheside, their executors or administrators, shall not, according to the direction of the said George Wilkinson, or such other architect as aforesaid, complete the said buildings and works, according to the said specification and drawings, within the space of six days after such notice given or left as aforesaid, then and in any such case, it shall be lawful for the said Commissioners for the time being, through their architect or otherwise, to purchase proper and sufficient materials, and also to employ a sufficient number of surveyors, agents, and workmen to finish and complete the said works; and also that the said Commissioners for the time being shall and may deduct or retain to themselves the costs of such materials, and all such sum and sums of money as they shall pay to such surveyors, agent, and workmen for the completion of such works, and all expenses which the said Commissioners for the time being shall incur or be liable to in consequence of such default on the part of the said George Patterson and John Catcheside, their executors or administrators, out of the money which shall be due to the said George Patterson and John Catcheside, their executors or administrators, under this agreement so far as such money shall be sufficient, and that if the same shall not be sufficient, then that the said George Patterson and John Catcheside, their executors or administrators, will, on demand, pay to the said Commissioners for the time being the amount of such deficiency. And also that the said George Patterson and John Catcheside, their executors or administrators, shall not nor will in any manner do, or cause or procure to be done, any act, matter, or thing whatsoever, to prevent, hinder, or molest the said Commissioners for the time being, or any person or persons employed by them, from completing and finishing the said workhouse, buildings, and works, in manner aforesaid, or in using the materials which shall be on the premises, and provided by either of the said parties for the doing thereof. And the said Commissioners do hereby, for themselves and their successors, covenant, promise, and agree to and with the said George Patterson and John Catcheside, their executors and administrators, that they the said George Patterson and John Catcheside, their executors and administrators, well and truly performing all the covenants and agreements on their part herein contained, they the said Commissioners, or their successors, shall and will well and truly pay, or cause to be paid unto the said George Patterson and John Catcheside, their executors, administrators, or assigns, the sum of 6,780 *l.* of lawful money of Great Britain, at the several times, and in the manner and according to the several conditions in the said specification in that behalf contained. And it is hereby declared and agreed by and between the said parties hereto, that in case the said Commissioners for the time being should direct any more work to be done in or about the said workhouse, buildings, or works, than is contained or described in the aforesaid drawings and specification, then and in such case the said Commissioners for the time being shall pay, or cause to be paid unto the said George Patterson and John Catcheside, their executors or administrators, so much money as such extra work and the materials used therein shall cost or amount unto, anything hereinbefore contained to the contrary notwithstanding; and that if it should be thought proper by the said Commissioners for the time being to diminish or omit any part of the work mentioned or contained in the said drawings and specification, then and in such case the said George Patterson and John Catcheside, their executors or administrators, shall deduct and allow out of the said sum of 6,780 *l.* so much money as the work so to be diminished or omitted shall amount unto, upon a reasonable valuation, anything hereinbefore contained to the contrary notwithstanding; and all allowances or

deductions for such extra or omitted works respectively shall be ascertained and settled by the architect for the time being of the said Commissioners, agreeably to the conditions in the said specification contained relating to the valuation of such extra or omitted work.

In witness whereof the said Commissioners have hereunto set their hands and seal.

Seal of the Poor Law Commissioners.

J. G. S. Lefevre.

G. C. Lewis.

And the said George Patterson and John Catcheside, have hereunto set their hands and seals.

George Patterson, (L.S.)
John Catcheside, (L.S.)

Witness, *Henry Foster Pilkington.*

II.—Specification of Works required to be performed in the Erection of the Workhouse. 1839.

Section No. 1.

Mason, Bricklayer, &c.

Take off and make up, where required, the whole surface of the building site, by cutting away all high or uneven ground above a given level, and wheeling or filling up all hollow places, or wheeling where directed all superfluous earth; where hollow or lower ground occurs, the foundations of the walls to be first constructed before any loose earth is thrown in for filling it up to make an even surface; the level of the yards and surrounding ground to be 6 inches below the floors of the rooms; and the ground outside the walls, to a distance of at least 10 feet round the building, to be made up to the same level as the yards; the yards to have a surface made to allow free drainage to the iron gratings to be put in each yard where shown on the plan, which are to be placed at a level of 18 inches below the floors of the building.

The digging for the foundations, drains, cesspools, or other works, to be sufficiently wide and deep to allow the same to be carefully executed, and no work to be covered in until directed by the clerk of the works, when it is to be carefully rammed.

Particular care is to be given in keeping the trenches dry, and also the surface of the building ground; the contractor to find all pumps, ladles, labour, &c. necessary for doing so, and to form all surface drains to keep the ground surrounding the building perfectly dry.

To sink a well where shown on plan, and go a sufficient depth to insure a strong and good supply of water; the well, unless where carried through a stone rock sufficiently sound, to be lined with a dry stone wall, 18 inches thick at least, and to be 3 feet clear diameter between the walls; the well to be made the increased width of at least 6 feet wide as high as 5 feet above the bottom, narrowing up to 3 feet, in order to make a large reservoir for holding water.

The walls and other works to be executed with the materials hereafter described, and which are to be the best of their several kinds. The boundary or division walls of yards to be made 7 feet high, except described on the plan to be carried any other height in any part; they are to be 20 inches thick at the level of the ground, diminishing to 16 inches thick at top, where the coping begins.

The foundations to be carefully constructed with close-bedded stones set with strong mortar, of the dimensions shown in the drawings, and of the several depths

depths required for obtaining good sound bearing for the walls, which are all to be examined and approved of before the walling is commenced. The contractor will be responsible for all defects that may arise from not obtaining good sound foundations, which are to be brought to an even and a level surface over the whole of the high buildings before any of the walling is commenced, and the walling of no other part to be begun until the foundations of such buildings are completely finished to one uniform level. Should it be found necessary to carry the foundations to a greater depth than provided in the drawings, or should they not be required to go so deep as specified, the same to be allowed for according to the regulation contained in the general clauses at the end of the specification.

The foundations for the walls of the high buildings to be carried 3 feet below the level of floors.

The foundations to the walls of the chapel, kitchen offices, and other one-height buildings, to be calculated 2 feet below the level of floors.

The boundary walls to be taken 1 foot 6 inches deep below the level of the yards when finished.

Partitions to have 14-inch walling under them, and carried to the same depth as described for the buildings.

The walling throughout to be of the thicknesses and heights shown or figured on the drawings; it is intended that the walls of the house, unless otherwise figured or described, should not be less than 18 inches thick, and the walling of every floor to be 2 inches thicker than the walling it supports, the thickness of the walls being increased 2 inches for each floor or story carried immediately above them.

The walls, both internally and externally, to be constructed of rubble-work, unless where otherwise described on the drawings, the stones carefully laid, to make both the inside and outside equally smooth, it being intended that both sides shall be smoothly and neatly pointed; the rooms internally (except those otherwise described in the section of Plasterers' Work) to be whitewashed only and not plastered.

The walls to be constructed from scaffolding erected on both sides, and none to be built over hand; great care is to be taken that the mortar does not run over the outside of the walls, which the contractor will be required to keep quite clean; the joints of the stonework to be filled up very close with well-compounded mortar; the interior of the walls not to be filled up with small pieces of stone, but with well laid and closely bedded materials, and particular care to be given in using a sufficient number of headers or bond stones, hot lime grout to be used in such part of the walls, and when and where directed by the clerk of the works; no part of the walls of any building to be carried more than one scaffold high above the other.

Gables, where shown to be constructed with stone, are to have solid knee stones, 6 inches thick, and coping placed on 9-inch walling to be 13 inches wide and 6 inches thick, throated on both edges, which are to project two inches from the face of wall on both sides; the coping to have the front edge $2\frac{1}{2}$ inches thick, and to have No. 2 6-inch splays or champers on top on both sides; the 9-inch walling to be carried up to receive the coping, which is to have its under bed kept 6 inches from the slates.

The windows shown to have small stone gables over them are to be constructed as before, with the underside of coping kept 4 inches from the slates; the coping to be only 11 inches wide, weathered and constructed as last, with two $4\frac{1}{2}$-inch splays, to be 5 inches thick, and placed on 8-inch walling.

The dwarf walls, coping, and other stonework between the boys' and girls' yards to be worked as shown; the coping is to be rough-punched and closely jointed, and doweled and sunk as required for receiving ironwork and railing; the stay bars are to be sunk into a stone not less than 4 inches thick, and containing not less than 3 feet superficial, tailed into wall, as shown in section, and bedded on 18-inch piers to receive the same. A solid heel stone about 18 inches superficial, and at least 6 inches thick, to receive iron socket for heel of gate.

Where shown on plan, against the yard walls, the walling is to be carried up of the increased thickness necessary to form a stone bench about 18 inches high and 14 inches wide; the top is to be covered with stone flagging not less than $2\frac{1}{2}$ inches thick, tailed at least 6 inches into the wall, in order to firmly secure

the same; the flagging being intended to form the seat is to be prepared with a fall of half an inch, to throw off any water after rains.

The chimney shafts above the roofs, except where described as brick, to be carried up in common closely-bedded stone, rough-hammered on face, about 6 inches thick at the narrowest parts; all bases, capping, &c. to be formed as the drawings, with rough-punched work, neatly bedded and worked true, and to be carried to the heights shown or described; construct flues from the walls of the rooms, where shown or described on plan, to receive the flues of coppers or stoves; all chimney shafts to be carried at least the height of the ridges of roofs, and unless otherwise shown on the drawings, to be capped on top with square stone, weathered and throated coping, with 2 inches projection, at least 4 inches thick, and to be cramped at joints. No. 2 flues are to be carried up from the wash-house, and No. 2 from the kitchen, to be commenced 18 inches above the floor.

The openings of all fire-places, where not otherwise described, are, instead of chimney-pieces, to have 9-inch brick arches carried round the same, projecting one inch from the face of wall or chimney breast, the mantle being formed with 9-inch brick arch, having a 2-inch rise, and turned on iron chimney bars, as described in the section for Smith's Work.

The contractor to provide a chimney-piece according to a pattern to be approved, of the value of 4*l.* for the board-room, and 2*l.* for the clerk's office, master's two rooms on the ground floor, and surgery; all other fire-places to be as described, and of the widths shown, and 3 feet 6 inches high.

All flues to be carefully constructed where shown or described on the plan, and, except when otherwise directed, to be of the clear size of 14 inches by 9, to be all pargetted with proper mortar and left quite smooth; a sweep to be sent down them all when finished, to dislodge any mortar, &c. that may have fallen down, and the whole to be left in a clear and perfect state; great care to be taken that no timber is allowed to come within 9 inches of any flue where the work is constructed with stone, and where flues are described to be lined with brickwork, there is to be at least a width of 4½ inches of solid brickwork between the flue and the wood, which is always to be closely bedded in mortar, and no air holes or space left near it.

The piers to large outer gates of men and women's yards are to be built with the common wall stones, with plinth and reveal, as shown; the largest stones are to be selected for the purpose; the angles are to be rough-hammered and closely jointed; the coping to be made with a solid stone, of the outline shown on the drawings; two large stones to be provided for each pier to receive the iron-work for the hinges of gates, which are to be sunk in the work, and leaded in the stone; a rough spur stone to be provided for each pier, not less than 3 feet long, and sunk in the ground, with 18 inches of ditto above the ground, in order to prevent wheels from coming against the piers; a sunk stop stone, about 9 inches square, sunk at least 1 foot 6 inches in the ground, and to stand about 4 inches above ditto, for closing the gates and receiving iron bolt.

All frames to windows and doors to be very closely bedded, the stonework to be closely worked up to them; except where shown or described on the drawings, the frames are intended to be set with 2-inch reveals in the walling; they are to be closely bedded and well flushed at the time with good mortar, in order to make the whole water and weather tight. All window and door frames are to be set 6 inches from the face of the wall, where the arches are turned with rough-hammered stone; and where brick arches are described to be used, they are to be 4½ inches from the face of the wall.

Great care is to be given in making all angles of walls and openings perpendicular; the contractor to find a sufficient number of plumb-rules, squares, and levels, for the use of the workmen, and to be used by the clerk of the works when required; all lintels, templates, bond plates, to be carefully bedded and laid level.

All freestone used to be laid in its natural bed, to be free from defects, and well seasoned; all stonework to dressings, &c. to be well and securely cramped, closely jointed, and plugged, and run with lead; all dressings to string courses and other projections to have a bed in the wall at least equal to their outward projection.

The stonework throughout to the dressings, steps, &c. and other squared or moulded work, to be executed agreeable to the drawings, and according to moulds

to

to be made and approved; the stone steps to stairs to be rough-punched or pecked on the under side, and close-punched or pecked on the upper face of treads, risers, and ends; no work is intended to be rubbed except so described. The stone staircases shown on the drawings to have stone landings, of the thickness of at least 6 inches; the joints are to be joggled at least 1 inch, and run with lead; the stones to tail at least 6 inches into the walls. A strong stone, to be not less than 6 inches thick, and containing at least 2 feet superficial, to be placed to receive the newel of stairs at the end of the first step, and the first step to have rubble wall constructed under ditto, to receive the same.

Where steps are shown on ground plan to the outer doors, they are to be of the size given, and 7½ inches clear rise, and supported on solid rubble-work; the steps to be rough-punched on the exposed surface, and drafted on edges, and to have rebated joints, as described for stairs.

All bricks to be strong, hard burnt, and of the best quality; all defective and bad made bricks that may be rejected by the clerk of the works to be immediately removed from off the premises. The mortar to be flushed close and quite solid in the joints, which are not to exceed half an inch in thickness; the work to be grouted with hot lime when directed, and the whole of the outside to be kept quite clean.

The mortar used to be of such quality and compounded in such proportions as hereinafter named; of good fresh lime carefully burnt, free from stones, and riddled or screened if required, mixed with good clean sharp sand for the brickwork, and good clean coarse sand or fine sharp sifted gravel for the stonework of walls; all joints of freestone or other dressed stonework to be set with strong fine mortar or putty mixed with fine stone dust.

Construct in each yard, where shown on plan, a 3-feet square flat stone, at least 4 inches thick, and cut in ditto a large hole, and let in a 12-inch cast-iron grating; under each stone construct a small cesspool, 2 feet square and 4 feet deep, lined with 14-inch walling, and construct a drain leading from the same; also prepare and fix in the wash-house and kitchen offices, where shown on plan, a 4-inch sink-stone, containing at least 4 feet superficial, prepared for a 12-inch cast-iron sink-trap, to be fixed and leaded in the stone, and construct a cesspool under each, as last described.

Half-brick trimmers to be turned on the floors, above the ground, for all chimney slabs, which are to be provided of the materials hereafter described, and 18 inches longer than the openings, and 18 inches wide; all chimney jambs of the upper floors that are not carried on work from below, are to rest on strong stone corbels projecting from the wall the size of the jamb, with a bed equal to their projection, and not less than 9 inches thick, dressed on the exposed surface. Hearth-stones, as the last described, are to be provided to all fire-places on the ground floor, which are to rest on stone walls, built up to receive them.

The privies to the boys' and girls' yards to be constructed according to section, and of the length of seat, and a 2-feet drain to be made from ditto to a large outer cesspool, of the size and form shown on plan, lined with walling 18 inches thick, arched or domed over at top with 14-inch stone or 9-inch brick arch; a man-hole 3 feet diameter to be left at top, and covered with a large flat stone, for the purpose of clearing out the same when required.

Where the privies are shown to have vaults underneath them, the foundation walling is to be carried to the depth shown or figured on the drawings, and of the form and size there shown; the walling, where described, is to be at least 18 inches thick, the whole to be arched over with not less than a 14-inch stone mortar wall, or a 9-inch brick wall; and on the outside of yards a man-hole to be left, 3 feet diameter, covered with a flat stone, for clearing out the same; all drains to be executed as shown in drawings, and to have a fall of not less than 3 inches in 10 feet.

To leave openings for and insert, where directed by the clerk of the works, cast-iron gratings for ventilators to rooms, timbers, &c.; the size of the openings to be 9 inches by 4.

All large beams, or girders, carrying the joists that have their ends inserted in the walls, to have a clear narrow space left all round to allow the air to circulate.

The mason to cut chases to insert all lead flashings that may be required in gables, chimney shafts, &c.

The coping of yard walls, except otherwise described on drawings, to be worked with common wall stones, forming a saddle-back or ridge, at an angle of 45 degrees; the stones to be closely set in their beds and laid with good mortar, with a portion of coal ashes or forge dust.

The small refractory ward in front building to be covered with rough flat stones and mortar, to make a strong and secure ceiling, the stones to be carried on iron bars thrown across; where the stones are not sufficiently large, the top of stonework to be covered with rubble, and grouted with liquid mortar.

No centering to doors, windows, or other openings, to be struck or removed until so directed by the clerk of the works. The whole of the centering and trimming pieces required are to be provided of the exact width and forms as shown or described for the several openings, &c.

The doorways in division walls of yards are to have a stone lintel not less than 3 inches thick, and the width of the wall, and 18 inches longer than the opening, or a 14-inch stone, or a 9-inch brick arch, with a slight rise, but to fit close on top of door-frame, which is to be carried up with the walling.

Solid stone blocks to be inserted in walls for all inner doorways, to project 5 inches level with the floor, and mortised to receive door stiles. All outer-doorways to have stone sills, 12 inches wide, 6 thick, and 8 longer, than openings mortised for door-posts.

Window sills to be used to all openings, unless where the windows are described on the drawings to be otherwise finished, to be 4 inches thick, with 2 inches projection from the face of the wall, and throated on the under side, and 4 inches longer than the openings; the sill to be carried at least 2 inches under the sill of the window-frame (where the reveals are described to be 6 inches thick, the sill is to be at least 10 inches wide, and where the reveal is 4½ inches thick, it is to be at least 8½ inches wide.)

An office to be built solely for the use of the clerk of the works, and constructed with 9-inch brickwork, or with studding and plastering and rough-cast on the outside; the office to be floored with one deal floor on joists, or with brick tiles; the size of the office to be 10 feet by 8 feet in the clear, and 7 feet 6 inches to the underside of plate, to contain a fire-place, a grate, and desk, not less than 6 feet long and 4 feet wide, with large tray in ditto for drawings; also a small drawer, containing 1 foot 6 inches superficial, with good lock and key; the outer door to have a good strong lock and small key, the door to be 1¼ inch thick; a window to be put in office, containing not less than 10 feet superficial, with shutters and fastening.

The office to be removed by the contractor at the completion of the works, but to be kept in good repair during the execution of the building.

Discharging arches, in either one brick or stone, to be turned over all lintels or openings where directed, and inverted arches under all openings where the nature of the ground in the foundations require them to be made; where discharging arches are directed to be used over wood lintels, they are to be turned from the extreme end of the woodwork.

All the doorways opening into large stone staircases, and into stairs of infirmary, are to have semicircular arches turned over the door-frames, and the spaces left open; all other openings marked (A), on plan, are to be arched in the same manner. Those openings only that are marked (O), are to have no doors but arched, as before described.

The several drains to be constructed as hereafter to be laid down; the contract to include 100 feet of 6-inch drain in brickwork, 4½ inches thick, laid and rendered in Roman cement, for conveying rain water. Also 400 feet of 9-inch square common stone drain with mortar walling, or 4½-inch thick brick drain with mortar joints.

The mortar to be mixed in approved proportions, and not less than one part lime to two and a half sand.

Section No. 2.

Carpenter, Joiner, &c.

The timber used in the roofs, bond, plates, lintels, joists, and other scantlings, to be either from the Baltic, of Memel, Riga, or Dantzic, or of Quebec red pine; the floors and other works to be of the several descriptions hereinafter described, and all the materials to be of the best quality of their several kinds, well-seasoned and free from defects and large or dead knots; the whole to be executed according to the several drawings, and of the scantlings marked or described thereon. No woodwork to be carried up in the walls unless examined and approved of by the clerk of the works; the timber to be cut square and straight, and all bond lintels, &c., laid quite level; bond timbers to be halved at least 6 inches at the joints, and well spiked, and where it passes through flues an iron bond or tie to be made to connect it. The whole of the several scantlings throughout to be finished of the full dimensions shown or described on the drawings, and all flooring and other work to be left of the thicknesses hereafter stated.

All the oak described to be used to be either Riga, or of Irish or English growth.

Roofing, unless otherwise figured, to have wall plates, 5 by 3 inches; hips, 9 by 1½ inches; ridges, 6 by 1¼ inches; vallies, 14 by 1½ inches. Ditto to dormers, 7 by 1½ inches; dragon pieces, 4 by 4 inches; common rafters, 4 by 2 inches.

No timber to be placed nearer any flue than is directed in the masons' work.

Roofs, where shown to have the gables project, to receive gable-boards, are to have purlines carried out to receive the boarding, which is to be of oak, 1¾ inch thick, and left rough from the saw, and cut according to pattern; the board to be under the slates, which are to project two inches beyond it; the battens to be carried out and nailed on the top edge of board, instead of a rafter; the purlines and plates are to project 14 inches, on which the boarding is to be securely spiked, and false plates carried where shown on drawings, or required, which are to be the size of the plate of roofs, and to be tailed at least 18 inches on the walls.

The gable-boards to the small windows, where shown to be so constructed, are to be worked as last described, the purlines and plates carried out 11 inches to receive the oak boards, which are to be as pattern, 1½ inch thick.

The dormer windows are to have boards of the same kind, cut according to a plain pattern, and to have the same projection as for the last small windows.

All lintels to have a bearing of at least 9 inches at each end on the walls, and to be at least 4 inches thick, and placed over the several openings to doors and windows, as shown on the drawing made for such purpose; a small champher to be made on the edge, ¼ of an inch wide. All joists to floors to be placed 12 inches apart, and rafters 15 inches from centre to centre. All joists coming immediately under the partitions described as framed and trussed, are to have the joist 3 inches thick, to form a sill to receive the quarters, and those under the ledged and boarded partitions are to have the joist 2½ inches thick.

The board-rooom and clerk's office, and the two rooms to master's house, to have 1¾-inch square framed 6-panel doors, hung with 3-inch butt hinges, with a plain ogee or ovolo moulding 2¾ inches wide on both sides frame, which is to be beaded; the front door to master's house and entrance front to be 2¼ inches thick, framed, of the size and shape shown on drawings; the frame to be 5 by 4 inches, wrought in the solid, rebated and beaded.

All doors, not otherwise described, are to be 1¼ inch thick to the groundfloors, ledged, rebated, and beaded, with No. 4 ledges, 5½ inches wide and 1¼ inch thick, with frames mortised into stone blocks or sills; they are to be rebated and champhered on the edge, and of the size of 4½ inches by 3; door-heads of the same scantling, with horns or joggles, 6 inches long, built in the wall. All doors to the rooms above the groundfloor, are to be 1 inch thick, and otherwise as the last described.

The doors to the refractory ward and cells to be 1¾ inch thick red deal, made with two thicknesses of ⅞th-inch ditto, cross laid, and well nailed and clenched; to have proper rebated and beaded door-frames, 4 inches by 5 inches, mortised into sills or stones.

Where doorways occur in partitions, the studs are to be made 1½ inch wider round the doors, to serve for frames, and groved for plastering; but where they occur in partitions not described to be plastered, they are to be of the usual scantlings.

All doors, except otherwise described or shown on the drawings, are to be 6 feet 10 inches high, and 2 feet 10 inches wide, clear of frame.

The doors and gates placed in the outer yards to be executed of the sizes and forms shown on the drawings, to be framed with 2¼ inches red deal, and 1¼-inch ledges and braces, and filled in with 1-inch red deal battens, in widths not exceeding 6 inches, ploughed, tongued, and beaded; the doors to be hung to irons inserted in the walls; the gates to be in two widths, and capped with solid weather capping, and to have on top a row of wrought-iron spikes 2 inches high, let into iron plate; strong bolts and other fastenings to be fixed on the gates, as hereafter described.

The floors to be 1 inch thick, and cut out of white American deal of approved quality; the floor boards to be cut of even thickness, and to be left rough on the underside to receive whitewash; they are to be tongued with strong hoop-iron 1 inch wide; the ends to be fitted closely against the walls, which are not to be skirted except to those described in the section of plastering work, as in the board-room, which is to have 9 inches wide red deal torus skirting, 1 inch thick; the clerk's office 7-inch torus skirting 1 inch thick, and 7-inch torus skirting also to the two rooms of master's house on the ground floor, and the two bed-rooms over them on the one pair, the skirting to be plugged to walls.

The several windows to be constructed with solid red deal or Memel frames, according to the drawings, and of the several sizes and forms shown or described.

The several windows above the height of 3 feet 6 inches are intended to have transoms; those shown with 3-inch divisions or mullions to the ground floor rooms are intended to be 6 feet high and 5 feet wide; and those 3-light windows immediately above them in the bed-rooms are to be 5 feet high and 5 feet wide. The windows of ground floor in front of the main building, and the entrance front, to be 6 feet high and 4 feet wide; all others, except otherwise figured or described, are to be 5 feet high and 3 feet 10 inches wide. Dormer windows to be 3 feet 10 inches high, and 3 feet 6 inches wide; the windows marked (A) on plans are to be 3 feet 6 inches high, and 2 feet 10 inches wide; those marked (B) to the wash-house and kitchen offices, are to be four feet wide and 3 feet 6 inches high.

The dimensions given for the windows are taken outside the frames, in which manner they are intended to be shown in the drawings, without regard to any reveals that are described to be formed in the mason work.

The scantlings throughout to be 4½ by 3 inches for the frames, mullions, transoms, &c.; all the windows with transom heads to have the upper sash all in one, and framed, and hung on pivots a little above the centre, to allow them to self-act when required to close; they are to be opened by means of a line fixed to a small iron plate at top of the light, and secured to hooks fixed in the wall; all deal sashes to be 2 inches thick, with champhered bars; where cast-iron lights are provided, the same are to be fixed securely with white lead into the rebate of frame. Every window of the rooms above the ground floor to have one of the lights hung with hinges, to open for the purpose of cleaning the outside of the lights, and secured with closing fastening prepared for small padlock.

The contract to include all temporary fastenings to doors, windows, and other work required, but only to provide for fixing the permanent locks and other fastenings to windows, doors, &c., which with their several screws, &c. will be supplied to the contractor when he is prepared to receive charge of them; and all that may be damaged or broken in fixing or from other causes, must be replaced by him of the same quality and description as those supplied.

The window opening into dining-hall, marked (D) on plan, to be of the width figured thereon, and 6 feet high, to be filled with 1¼-inch square-framed rising shutters, in two divisions, double hung with lines, weights, and 2-inch iron pullies, the window board to be 2 inches wider than the wall or partition, and 1¼ inch thick, the shutters to fit close upon it; a fastening to be fixed in the centre, and two 6-inch bolts to fix either divisions up or down.

All

All the windows constructed with iron lights are to have them closely fitted into the rebates of woodwork, and bedded in white lead, and securely nailed or screwed.

The ventilators over stairs and kitchen offices to be constructed according to the drawings and description given, to have windows of the size shown and described, and constructed as those described for the other parts of building.

Angle staves ⅜ths of an inch in diameter to all the angles of plastered rooms, except to the windows of infirmary building, which are to have the angles plastered and rounded.

The roofs described on plan to have lead ridges, are to have the hip-rafters carried up 2 inches, and rounded on the top; all gutters to roofs to have 1-inch rough red deal boarding and strong bearers, and all vallies to have ¾-inch red deal boarding, the boarding in all cases to be of the width required by the lead; ¾-inch red deal boarding, 6 inches wide, in front of dormers, to receive lead apron.

Those roofs drawn to a steep pitch are to be constructed to an angle of 49 degrees; all others to be made to an angle of 35 degrees; all the roofs shown on sections, or elsewhere, to have projecting rafters, are to have them project 6 inches from the face of the wall.

The privy marked (M) on plan, to have 1¼-inch red deal seats and risers, on strong bearers, with deal skirting 5 inches wide round top of seat, 1¼ clamped lid, with 3-inch butt hinges. The other privies to be constructed with an oak bearer 4 by 3 inches, the length of privy, to be placed 18 inches high, and boarded and ledged, or studded, as shown in section.

The partitions described on the plan to be wood partitions, are to be made with 1-inch rough boarding, the joints wrought and rebated, or ploughed and tongued, as described for floors, to be nailed to ledges, or studs, as shown on drawings, which are to be champhered ¼th inch on their edges, and of the size of 4 by 2½ inches, and secured to framing of floors or roof. The ledges or studs are not to exceed 3 feet apart; those partitions described on the sections to be trussed, are intended to carry the floors above them, and to have upright studs 4 by 3 inches, with heads of the same size, and a sill formed with the joist of floor immediately under it.

The plaster partitions to be made with quarters, 4 by 2½ inches, placed 12 inches apart, to be strongly nailed and braced, and to have heads and sills 4 by 3 inches.

The bond under the several floors to be made to run all round the walls of the building, and to be halved down, so as to make the upper surface level with the tops of girders of floors, when the girders occur, so that the joists of floors can at those ends which go into the wall be notched on the same level as those on the girders; the section of the building will explain the proposed manner; and where any cross walls occur, and the joists carried through or otherwise, the bond to be placed in the centre of the wall as a chain bond; no bond where running through openings is to be cut until the work is carried up, unless by the direction of the clerk of the works. (Size of bond to be 4½ by 3 inches.)

The windows of the board-room and master's room and other plastered rooms, to have the jambs splayed inside, and staff beads ⅜th inch in diameter to ditto, with rounded window boards on strong bearers.

All door-frames to be secured to wood bricks 9 by 4½ by 3 inches, two to be placed at equal heights in the height of doorway on each side; a sufficient quantity to be at all times supplied to the mason, to whom every assistance is to be given in bedding the bond plates, lintels, templates, &c.

All girders or bearers to have a template inserted in the wall for them to rest upon, to be at least 2 feet long, 6 by 3 inches, and to which they are to be strongly spiked. All girders, tie-beams, &c. to have at least a 9-inch bearing on the walls.

All stairs shown or described on the drawings to be wood, are to have 1¼-inch deal treads and deal risers, with strong carriages and proper linings; the steps to be 9½ inches on tread, with rounded nosings, and except where otherwise figured, to have risers 7½ inches deep.

2½-inch oak rounded hand-rail, and 3-inch square and turned newels, and 1¼-inch square bar balusters, 5 inches apart, securely fixed into hand-rail, and 1½-inch cut string, into which the steps are to be housed.

 The

The contractor will be supplied with the several articles of ironmongery contained in the list at the end of the specification, but to include the fixing the same, and all other ironmongery described under the section of the smith's work, which is connected with the carpenter and joiner's work; all such ironmongery that is not described in the list before referred to, or contained in the section of smith's work, is to be provided and fixed by the carpenter and joiner.

Section No. 3.

Slater and Plasterer.

Slater.

The roofs to be covered with the slates, nails, and battens, and with the lap, for slates, &c. hereafter described; the slates are to be of the best kind, and any which may be considered by the architect, or the clerk of the works, to be too thin, or in any ways defective, are to be rejected; the whole are to be sound, and to be nailed in the middle with two nails to each slate, and all of a sufficient length to tail on the upper battens or laths, to prevent them from being tilted by the wind. The battens are to be cut out of $\frac{3}{4}$th-inch deal, and $2\frac{1}{2}$ inches wide.

Care is to be taken that the roofs which abut against the walls of the building are prepared with a tilting fillet, at least $1\frac{1}{2}$ inch high, so as to throw off the water.

The hips are to be cut quite close, and never less than half a full-sized slate to be applied, in order to avoid all small pieces, which are liable to get out of order; the hips and ridges to be covered as hereafter described. The cheeks and gables of dormers to be covered with slates, cut of the size of about 12 inches long by 6 wide; the lower part cut to a pattern, either circular or elliptic.

The eaves of slates to project not less than $4\frac{1}{2}$ inches over the walls, and not less than 3 inches beyond the feet of rafters in projecting roofs. Roman cement filletting to be used at all angles, chimney shafts, &c., when it is not described on the drawings to be done with lead.

The slater is to keep the roof in proper order, and repair all damage that may occur, until the building is delivered up, when the whole is to be in perfect order and weather-tight throughout.

The under side of slates to the dining-hall to be rendered straight and smooth between the battens with proper mortar; and, except the roof of wash-house, kitchen, scullery, and sheds, the under side of all slates, where not ceiled, are to be full pointed, as the dining-hall; all others to be rough rendered on the under side.

The roofs to be covered with sized Bangor ton slates, not less than 30 inches long, the roofs with a pitch of 49 degrees; the slates to lap 3 inches below the nail hole; the other roofs at a pitch of 35 degrees, to have a $3\frac{1}{2}$-inch lap; the slates to be nailed with the best strong zinc nails. The hips and ridges (except where shown on the drawings to be covered with lead) are to have Cheshire or Staffordshire tiles.

Plasterer.

The walls of the infirmary, including the surgery and nurses' room, to be plastered, one coat finished smooth on face for whitewash; the master's two rooms on ground floor, and passage between them, and two bed-rooms over ditto, and the board-room and clerk's office, to be plastered two coats, floated and finished smooth, and twice coloured; all other internal walls throughout are to be stopped and twice lime-whitened, also twice size-white all exposed woodwork to under side of floors, boarded partitions, and other work, not described to be ceiled or painted, and all other timbers of roof and under side of slates where exposed to sight.

The partitions shown or described on the drawings as lath and plaster, are to receive two coats, and finished same as the adjoining walls; ceilings to be put to the board-room, clerk's office, master's four rooms, and passage on ground

ground floor, surgery, nurse's room, and infirmary building, which are to be of lath and plaster, finished two coats smooth and twice whitened; the under side of all floors, not described to be plastered, being intended to be whitewashed only.

The rooms in attics of building, and upper rooms of infirmary, to be also ceiled, to the ceiling joists and rafters, as shown in the section of Roofs on drawings; these ceilings to be lathed and plastered, one coat, and finished smooth, and twice whited.

All lime to be well slacked and free from cores or unburnt stones, and to be mixed with good clean sand, or approved road drift, and mixed in proper proportions.

The limewhite to the walls of house to be mixed with a due proportion of tallow, to prevent the work rubbing off.

The laths to be all strong, and the nails to be either wrought or cast iron, and not less than 1 inch long.

Where any plastering is put over wood lintels, or other timber, a good key to be made by crossing pieces of short laths.

The angles to windows of infirmary are to be rounded, and no angle staves used; where angle staves are used, they are to have quirks cut.

Section No. 4.

Plumber, Painter, and Glazier.

Plumber.

To include all work hereinafter described or shown on the drawings, or that will be found necessary for making them all complete.

The lead to be the best milled, or where cast lead is used, it is to be evenly moulded, of smooth surface, and free from sand or pin holes, and at least half a pound to the superficial foot heavier than the weights hereafter described for the milled lead; no cast lead to be used except above the weight of 7lbs. to the foot superficial.

The lead to gutters is to be closely dressed down to the boarding, and to be of the width shown on the drawings; the highest part of the gutter to turn up at least 6 inches under the slates, and to turn up at the same level all through, notwithstanding the fall of gutter, which is to be at least 1 inch in 10 feet; the gutters to be 7lb. lead to the foot; and laid with 2 inches drip where shown; the narrowest part of the gutters is not to be less than 9 inches wide.

Those roofs which abut against the walls of high building or against chimney shafts are, where so described on drawings, to have lead flashings of 5lb. lead, to lay on the slates at least 5 inches, and altogether not less than 10 inches wide, to be carefully and securely let into the brick or stone-work.

The hips of the roofs described on drawings to be covered with lead, are to have the ridge carried up, round which the lead is to be dressed, and to be at least 16 inches wide and 6lb. to the foot superficial, closely laid and secured with lead-headed nails. The hips of the ventilators over staircases to be laid with 7lb. lead, of the same width.

All vallies to roofs to be laid with 6lb. lead, 18 inches wide, and 16 inches wide to vallies of dormer windows on roof. Step flashings to be put round cheeks of dormers and ventilators, 8 inches wide, of 4lb. lead, and the dormers to have aprons in front, of 6lbs. lead, 10 inches wide.

Painter.

The whole of the wood and iron work, except the boarded partitions described in the carpenter's work to be left rough for whitewash, is to be knotted, primed, and finished, three coats internally and four coats externally. The feet of the rafters which project are not intended to be painted; any work which does not properly hold out, to receive the additional coats of paint required.

The work to be finished of a plain common colour to be approved.

Glazier.

The windows, generally, to be glazed with glass of C C quality, and of the shapes and sizes as shown on drawings.

The windows to master's four rooms, and windows of entrance front, are to have C glass.

All glass fixed in iron lights to be closely fitted, and securely and neatly puttied.

All windows described to have lead lights, are to be executed with the very best strong lead; the lights to be secured to $\frac{3}{8}$th round iron bars, fastened with copper ties.

The contractor to be answerable for all windows broken during the execution of the building, and the whole to be given up in a clean and perfect state.

Section No. 5.

Smith.

To provide all straps, bolts, and other work, where shown or described on the drawings, the wrought iron to be the best tough metal, and the cast work of good quality and clean mould; also to provide all moulds and patterns required.

The stairs to have $\frac{3}{4}$-square bar balusters 3 feet 10 inches long, one to each step, and on the landings to be 5 inches apart, and 3 feet 6 inches long, and a half-round hand-rail, 1 $\frac{1}{2}$ inch wide and $\frac{3}{4}$ inch thick, a 1 $\frac{1}{2}$-inch square wrought newel at the commencement of each stairs, to be let into a strong stone, and to be securely fixed and run with lead; the balusters to be kneed 2 inches at the foot of each, so as to be sunk in the top of head of steps a sufficient distance from the end to give a strong and secure hold; the balusters to be rivetted into hand-rail, and sunk into the stone and run with lead; the newel to be set outside the end of step, and the hand-rail curved to it.

All fire-places to have chimney bars 2 inches by $\frac{1}{2}$ inch, of a segment form, to go into the walls at least 6 inches in angle fire-places, or through the jambs where they project, and turn up and down 2 inches at each end.

4 $\frac{1}{2}$-inch cast iron semicircular gutters to the eaves of those roofs, where marked or described on plan, supported in strong cast-iron brackets, securely fixed in walls or to the feet of projecting rafters; all joints of spouting to be put together with white lead, and secured by a nut and screw; the depth of gutter to be half an inch deeper than a semicircle.

Rain-water down pipes, 3 inches clear diameter, where marked on plans, with heads of approved pattern and proper shoes at the foot of each; a small cast-iron grating to be fixed about $\frac{2}{3}$ds the way down, to prevent leaves, &c. getting down. The down pipes to be secured by strong holdfasts to each length of pipe, which is not to be less in any part than $\frac{3}{16}$ ths of an inch thick.

The railing between boys' and girls' yards to be executed with wrought iron, as the drawing given, with well-formed heads to the several bars, and the holes of rails to be carefully formed, and not made larger than the bars they are to receive. A gate to be formed in each fence where shown on the plan; the gate to have a top and bottom rail, the latter to be 2 inches from the ground, and the bars, as shown in the railing, carried down to it; the gate to be 4 feet wide; the top horizontal bar of the railing to be carried quite through, with spikes at top; the gate to have a lock fixed on it, and a locking plate to be made to be fixed to the stonework of wall to receive the bolt of lock; the heel-bar of gate to hinge by a pivot through the upper rail, and to rest in an iron plate let into a stone block in the ground; the two locks will be supplied to the contractor, who is only to include fixing.

The contractor to include No. 6 plain common gratings, 12 inches square, for letting into stone over small cesspools.

The contract to include 2 cwt. of wrought iron, to be used in bolts, nuts, screws, straps, and other work, where directed by the clerk of the works, in addition to that shown or described on the drawings, or contained in the specification.

To

To provide also No. 30 cast-iron ventilators, of the size of 9 inches by 4 inches, of approved pattern, to be inserted by the mason where directed by the clerk of the works.

The contractor to find all lead necessary for fixing ironwork, and fire for heating the same; to include strong wrought-iron hinges to the large gates or doors of yards, with fastenings, to be executed according to the drawings and descriptions given.

Weight of Material.

Cast-iron semicircular gutters, as above, to weigh 4¼ lbs. to the lineal foot.

Wrought-iron brackets to be fixed in wall, to weigh at least 18 lbs. to the half-dozen ditto.

Ditto, secured to rafter's feet of the projecting roofs, to weigh at least 12 lbs. to the half-dozen.

SECTION No. 6.

FLAGGER, OR PAVIOR.

THE floors of the several rooms to be either flagged, paved, or otherwise laid as hereafter described, shown or directed on the drawings.

All flagging to be worked as described, and closely jointed, to be laid in mortar or gravel, or other suitable materials; all the stones are to be closely dressed, and fitted against the walls of the various passages, &c.

The several rooms, passages, or other parts described on the plans to be paved, are to have the stones well rammed and bedded in gravel, and filled in with strong coarse sand, or any other materials described.

Care is to be taken that all the ground in which the flagging or paving is intended to be laid is well settled and rammed all over before the gravel or other bedding materials are used.

The floors of wash-house, kitchen, scullery, &c., to have an inclination towards an iron grating leading to drain, to convey off the water.

The work is to be left quite sound and perfect when delivered up, and all broken stones to be replaced with perfect ones, and any work which has sunk or settled below the proper surface to be again securely relaid.

The rooms described to be laid with mortar floors are to be compounded with the best materials, and mixed in approved proportions of clay, lime, and bullock's blood, &c.

The floors to be carefully protected till they are quite dry and hard; they are to be laid perfectly level, and in the most approved manner, and to have a foundation of dry and broken materials at least 6 inches thick.

PARTICULARS of Ironmongery to be supplied hereafter—the fixing of which only belongs to this Contract.

Norfolk thumb-latches to the ledged doors.
Fastenings to the several windows, and centres and pivots for hanging them.
Locks to all doors.
Bolts to ditto.
Hinges to all doors, except to the framed panel-doors.

General Clauses and Conditions of the Specification of Works.

The foregoing Sections of Works are to be taken to include every detail connected therewith that is necessary for making the same complete, to include all necessary scaffolding, labour tools, hoisting tackle, water carrying, and materials, labour implements of every kind that are necessary for performing, executing, and completing the works in the best manner; the scaffolding is to be securely constructed in all parts, to be ample in quantity, and composed of good materials, and constructed to the satisfaction of the clerk of the works, appointed by the Poor Law Commissioners.

The works are to proceed under the inspection and approval of the clerk of the works, and to the entire satisfaction of the architect of the Poor Law Commissioners. The architect and clerk of the works are to have full power to enter upon the premises or any part of the building, at such times as they may think proper.

The drawings and specification are to be under the charge of the clerk of the works, and deposited from day to day at his office on the premises; they are to be open to the inspection of all persons employed upon the building who may have occasion to refer to them, and they will be at liberty to copy or take any particulars of such details as they may from time to time require; but the drawings and specifications are on no account to be removed from the premises by any person not specially authorised by the architect.

The contractor is to receive, as belonging to the contract, all detail or explanatory drawings, which may from time to time be considered necessary by the architect, and which he may sign and furnish to the contractor; and in all cases where figured dimensions or written directions are given on the plans, the same are to be followed and used in preference to the use of the scale.

The several roofs to be constructed according to the pitch or inclination given, and the dimensions for the length of timbers and for slating to be ascertained from the width of the several rooms, added to the thicknesses figured or described for the walls.

All materials used in the respective works shall be of the very best quality, and the workmanship thereof executed in the best and most substantial manner. Should materials of any kind be brought upon the premises, which, in the opinion of the clerk of the works, are either unsound, improper to be used, or contrary to the intent and meaning of the contract, the same shall be immediately removed from off the premises, upon notice to that effect being given by him, in writing, to the contractor or his foreman; and in case such notice be not immediately complied with, the clerk of the works will be required to report the fact to the Poor Law Commissioners through their architect. Any works which, in the opinion of the architect, have been improperly executed, shall upon notice to the contractor be immediately taken down, or removed, and reconstructed in a substantial manner, and no additional charge shall be made by the contractor for such work.

No materials or timber scantlings once brought on the building ground shall be removed from off the premises, on any pretence whatever, unless with the written consent of the architect, or unless they be materials brought there, *bonâ fide*, for the purpose of scaffolding. The materials brought upon the ground are to be considered as belonging to the Poor Law Commissioners, although the value of them is not to be taken into consideration in calculating the advances to which the contractor may, from time to time, be entitled.

The contractor is to make regular weekly payments of wages to the several mechanics, artificers, and labourers employed by or under him, and punctually to pay weekly to them in money the full amount of their earnings.

Upon notice to the contractor or foreman, by the architect, that a sufficient number of men are not employed on any section of the works, he will be required to provide the same, on his default within reasonable time, the architect

architect may engage such number of men as are required, and at such amount of wages as in his opinion is proper, the amount thereof, and all expenses attending the employment of such men to be deducted from the amount due to the contractor. Should any combination at any time take place among the workmen for advance of wages, or any other causes, and the same be represented to the Poor Law Commissioners, or their architect, the same would be taken into consideration, whether any just ground existed for allowing any extension of time for any delay that may thereby be occasioned to the works.

Any inferior workman employed by the contractor is upon notice to that effect by the clerk of the works to be discharged by the contractor.

The contractor is not to underlet in any way the whole or any part of the work, or to do the same by task-work, except with the written consent of the architect.

Should any delay arise from the want of a due supply of proper materials, and the progress of the works be thereby interrupted, the architect, either himself or through the clerk of the works, may order or provide the same, and the expenses thereby occasioned may be deducted from the amounts that may be or become due to the contractor.

The contractor is to supply the clerk of the works with all requisite information upon the number of men employed, the state of preparation of the materials, and such information of the kind as may be required of him by the architect or clerk of the works.

The clerk of the works is not to be employed in any way whatsoever by the contractor, or to receive any payment from him for any services connected with the building, but to give every assistance in his power in directing the proper execution of the works; and should the contractor have reason to complain of the conduct of the clerk of the works, in the execution of his duties or otherwise, the contractor will, upon representation of the facts to the Poor Law Commissioners through their architect, have such redress as they consider him entitled to.

In case any disagreement or dispute should arise during the progress of the works, or after their completion, as to the meaning of the specification and drawings, or relating to any other cause whatever connected with the said contract, the same shall be referred to the architect for the time being, and his award shall be final and conclusive upon all matters touching the said contract between the parties.

In case the architect, in consequence of frost or from any other cause, shall order a suspension of the works, such order shall be in writing, and the works shall thereupon be discontinued and carefully covered up with straw, or such other covering or protection as the architect may direct. The works shall be again resumed upon notice to the contractor, who shall be allowed an extension of time beyond the date of his contract, equivalent to the delay occasioned by such suspension of the works.

The contractor is to be answerable for all damage that may happen to the several works until such time as they are delivered up by him, and certified by the architect to be complete; the contractor is to be at the expense of watching and taking due care of the works, and is to remove, from time to time, all rubbish that may accumulate on the ground, and to take the same to such part of the premises as the clerk of the works may direct.

No additional work is to be executed or allowed for, unless done in pursuance of the written direction of the architect; and no omissions from, or alterations in the specified works, are to be made, except by such written direction; and no additions, omissions, or alterations, so directed to be made, are to have any effect in invalidating or annulling the contract. Any additional work that may be necessary in the foundations of the building, and directed to be done, or any work which may be directed by the architect to be omitted from the contract, in not requiring the foundations of the walls to go so deep as specified, is to be taken account of by the clerk of the works; and no foundations are to be covered up without the previous directions of the clerk of the works. The value of all

such additional or omitted work is to be ascertained by the architect for the time being, and valued according to a list of prices attached to the articles of agreement, or in case the contractor does not furnish such list, then such valuation is to be made according to the judgment of the said architect, and the value of such extra or omitted work is to be either added to or deducted from the amount of the last payment to be made to the contractor on the building contract. All prices for such additional works, being first approved by the architect, must be attached to the contract previous to the execution of it by the contractor.

No payment is to be made to the contractor except on the architect's certificate on the value of the work executed, and no certificate to be given for any sum less than one-eighth the amount of contract; and the several payments are to be made at the rate of the 85 per cent. on the value of the work executed, leaving a balance of 15 per cent. to be retained as a guarantee for the goodness and perfection of the works. The reserve of 15 per cent. shall be payable on the architect's certificate, at the expiration of two months from the completion of the works included in the contract, except the painting and whitewashing of the plastering; but such final payment shall be subject to any abatement which the architect may make for remedying any defects in the works, which, on notice thereof by him to the contractor, shall not be forthwith remedied.

It is, however, to be expressly understood, that the payment of such first instalment is to be contingent on the Exchequer Loan Commissioners having advanced, at the time at which such instalment shall become due, the sum of money which the Poor Law Commissioners have directed the Board of Guardians of the Union to borrow for the erection of the workhouse; and no delay in the payment of such first instalment shall interfere with the progress of the works, or release the contractor from his obligation to complete them by the time hereinafter named.

The whole of the works are to be completely finished, and ready to be delivered up by the contractor, on the 1st day of September 1840; and in case he shall fail in completing the works contracted for by him on or before the day mentioned, he shall be liable to a deduction from the amount of his contract for every week during which the works shall remain unfinished beyond the beforementioned time, and such deduction (if made) shall be on the following scale:—

	Per Week.
If the whole amount of the contract does not exceed 1,000*l.* -	£. 10
If the same exceeds 1,000*l.* and does not exceed 2,000*l.* -	20
If the same exceeds 2,000*l.* and does not exceed 5,000*l.* -	30
If the same exceeds 5,000*l.* - - - - - - -	40

The buildings and works to be delivered up, and completely finished by the 1st day of September 1840.

(signed) *Patterson & Catcheside.*

The specification referred to by articles of agreement, bearing date the 24th day of June 1839, and entered into between the undersigned on the one part, and the Poor Law Commissioners on the other part.

(signed) *Patterson & Catcheside.*

(signed) *Geo. Wilkinson,*
Architect.

May 1839.

III.—PARTICULARS OF THE FITTINGS TO BE PROVIDED FOR THE LONDONDERRY UNION WORKHOUSE.

Deductions. £. s. d.			£. s. d.
	BEDSTEADS.		
	To construct 140 deal bedsteads, as per sketch, to be of white Norway deals, free from knots, and well and neatly finished. To construct along sidewall at heads of beds, a rail 4 ½ by 2 ½, supported on strong cast-iron brackets, as per sketch, and screwed to deal floor, or let into solid stone blocks in mortar floors, and the ironwork to be run with lead where fixed to the stone.		
	The bedsteadsto be fixed in the long room of each wing (on the ground-floor) of the main building, and in the rooms of the infirmary building.		
	88 bedsteads on mortar floors, a' 20 s. - £. 88 - -		
	52 ditto on boarded floors, a' 16 s. 41 12 -		
	£. 129 12 -		
	All bedsteads placed in those rooms where there are mortar floors, are to have deal boards 9 inches wide, with rounded edges laid on floor, immediately under the feet of bedsteads, to receive the legs. The deal boards to be securely fixed by ironwork to the blocks let in the		
52 8 -	floor - - - - - - - - - a'	26/	182 - -
	6 bedsteads for idiot wards, 6 feet by 2 feet 6 inches, sheeted 4 feet high - - - - - - - a'	18/	5 8 -
	GRATES AND STOVES.		
	Board-Room and Clerk's Office.		
	Best black front half-register grates, of neat approved pattern, in the board-room, and clerk's office, and in the master and matron's apartments, the sides to have free-stone coves and linings; also common plain cast-iron grates, with hobs to the surgery, nurse's room, porter's room, and inspectors' rooms, in each of the idiot wards, and dormitories in wings of upper floors: all these to have the fire-place lined with good fire bricks.		
	6 half-register and 11 plain ditto - - - -		22 7 —
	Plain stoves of cast-iron to be provided, and fixed in the several day-rooms and dormitories on the ground floor, and to the rooms of infirmary and probationary wards. 4 stoves to the large rooms to be of the size of 2 feet by 1 foot 6 inches, and ~~15~~ to the smaller rooms to be of the size of 1 foot 6 inches by 1 foot 6 inches, the stoves all to have large fenders, and sheet-iron open drawers for ashes. The tubing for smoke flues to be 6 inches clear diameter, to be carried into flue of fire-place, with a length of 8 feet to each stove in addition to the bends, &c. The tubing to be cast-iron, including 154		
8 - -	pair of 6-inch pipe and stopping opens of fire-places -		93 5 -
60 8 -	Carried forward - - -	£.	303 - -

Deductions. £. s. d.			£. s. d.
	Brought forward - - -	£.	303 – –
	IRON BOILERS.		
	In Wash-house.		
	To provide and fix a cast-iron boiler with taps, containing 300 gallons, to be made complete with brickwork, and 2-inch deal curb on top, to include all ironwork, gratings, &c., and to include deal top in two thicknesses, cross nailed, hung with wrought-iron hinges, and pullies and lines for opening lids - - - - - - -	- -	32 – –
	1 ditto, ditto, to contain 300 gallons - - - -	- -	32 – –
	In Kitchen.		
	1 ditto, ditto, to contain 400 gallons - - - -	- -	34 – –
	1 ditto, ditto, to contain 400 gallons - - - -	- -	34 – –
	1 ditto, ditto, to contain 150 gallons - - - -	- -	18 – –
	1 ditto, ditto, to contain 15 gallons - - - -	- -	5 – –
	In Probationary Ward.		
	1 cast-iron boiler, &c., to contain 40 gallons, with tap -	- -	10 10 –
	1 - ditto - ditto - ditto - -	- -	10 10 –
	To include making all flues complete, each flue to have an iron frame and bed for cleaning out, and also a damper to each.		
	Providing and fixing a strong crane and winch-chain, &c. complete, setting ditto on strong platform and beams	- -	25 – –
	TABLES AND FORMS.		
	Dining-Hall.		
2 8 –	24 deal tables with 1 ½ inch deal tops, 22 inches wide, 11 feet long, each constructed with 3-inch square-framed legs, and 6-inch framing of 1 ½ deal, as sketch - - a'	28/ ~~30~~/	36 – –
– 12 –	6 ditto - ditto - - - - - - a'	30/	9 – –
	48 deal forms, to ditto, 11 feet long, with 1 ½ inch deal tops 10 ½ inches wide, with strong framed legs of 1 ½ inch deal, cut hollow at bottom, as sketch - - - a'	13/	31 4 –
1 – –	12 extra ditto - - - - - - - a	- -	~~8~~ 16 – error.
	School-Room.		
1 10 –	20 forms, 8 feet long, with deal 1 ¼ seats 9 inches wide, 12 inches high, with strong framed legs - - a'	8/ ~~9~~/6	9 10 –
– 4 –	For rooms in general, 20 forms with 1 ¼ deal seats, (as to dining-hall,) 10 feet long each - - - a'	12/6	12 ~~14~~ – error.
	5 deal tables with 1 ½ deal tops, and square framed legs, (as to dining-hall), Size of tables 5 feet by 2 feet 6 inches - - - - - - - - - a'	17/	4 5 –
	Desks ditto, ditto, as per sketch.		
3 15 –	Desk for master, as per sketch - - - - -	- -	3 ~~15~~ – charged in bill to guardians.
	DRESSERS.		
– 15 –	To fix in the two store rooms adjoining master's rooms in main building, a dresser 2 feet wide, of 1 ½ deal on strong bearers, along the side wall of each room opposite the doors - - - - - - - - - - -	- -	3 ~~15~~ –
10 4 –	Carried forward - - - - -	£.	622 – –

Deductions. £. s. d.		£. s. d.
	Brought forward - - - - -	622 - -
- 15 -	To fix in the store-room (the one on the right hand side going from master's apartments) adjoining serving-room, a dresser 2 feet wide, as before, across the end of room adjoining serving-room, and along the side opposite the door - - - - - - - - - - - - -	3 ~~10~~ -
	To put 1-inch deal frame to contain a rising shutter, size of 4 feet wide, and 2 feet 6 inches high, and to be secured with bolts, to shut down on dresser, for passing things through to serving-room - - - - - -	1 - -
	Kitchen and Sculleries.	
- 17 10	To construct a dresser feet long, feet inches wide, of 1 ½ deal on strong bearers, with 6 rows of 9-inch shelves 1 inch thick. To construct a sink size of by to be placed on strong bearers with two divisions, one to have a plug 1 ½ inch diameter, and the other a 4-inch square iron grating, both to lead to a drain - - -	11 -
	WATER WORKS.	
	To provide and construct a metal force-pump, to be worked by double lever handle, of approved construction, as per sketch, so as to allow the same to be worked on both sides the partition by men or women; the pump to be 3 bore, and to have 2 ½-inch pipe from well, and 2 ½-inch rising main to supply a deal cistern to be fixed in kitchen offices - - - - - - - - - -	25 - -
	The cistern to be lined with 6 lbs. lead sides, and 7 lbs. lead bottom, and constructed with 2-inch deal put together with white lead, and to contain 700 gallons, and to have a ¾-inch notice pipe - - - - - - - -	18 10 -
	From the cistern construct pipes of 1 ½ bore leading to the wash-house, with 1 ¼ bib cock. Also pipe to kitchen with 1 ¼ bib cock. Also one to each yard for men and women; convey a pipe, and fix a 1-inch bib cock with square handle to turn ditto, and to take on and off; the cock to be fixed against back wall of wash-house and kitchen buildings. Also to construct a pipe leading through master's passage to front wards, where a pipe is to be placed in the inside corner of yard of the probationary ward, nearest the door of master's house, with bib cocks with lever moveable handle, as described to the yards for men and women.	
24 10 -	Water to boys' and girls' yards, hot and cold to baths and kitchen yard - - - - - - - - - -	~~75~~ - -
	To construct in yard a large rain-water tank, size of 10 feet by 7 feet, and 10 feet deep, domed over as cesspools. The rain-water tank to be lined with half brick, bonded in stone, and rendered in cement; the bottom to be laid curviform - - - - - - - - - -	24 10 -
	1 - - ditto - - ditto - - - - -	24 10 -
	Also to provide and fix a small common lead pump in wash-house, with 2 ½ suction pipe from tank - - - -	10 10 -
	BATHS.	
	Probationary.	
2 - -	To construct a deal bath 1 ¾ thick of well-seasoned deal, ploughed and tongued at joints, and put together with white lead, to be 5 feet long, 2 feet 6 inches wide, and 2 feet deep, placed at one end of the bath-room. One to be placed in each bath-room. The baths to have a 1 ½ plug, to open into a drain constructed in surface by paving stones, and leading into cesspools in yards - -	~~6~~ ~~10~~ -
2 - -	1 - - ditto - - ditto - - - - -	~~6~~ ~~10~~ -
30 2 10	Carried forward - - - - £.	829 9 -

Deductions. £. s. d.		£. s. d.
	Brought forward - - - - - -	829 9 –
	PAINTING.	
	The names of each room to be painted in black 1 inch capital letters, of Roman character, on the doors of the following rooms, on the outside. The letters to be placed about 2 feet below top of door, in the centre of doorway (as regards the width of door), and the letters to be the common proportionate distance from each other.	
	Particulars of the several Rooms which are to have their Names painted thereon.	
	Externally.	
	Two probationary Yards at back of entrance Building:	
	Female probationary ward, No. 1. Bath-room. Male probationary ward, No. 1. Bath-room.	
	Children's Yards:	
	Boys' day and school-room. Boys' work-room. Girls' day and school-room.	
	Kitchen Office Yards:	
	Wash-house. Kitchen offices.	
	Men's and Women's Yards—Female Side:	
	Female dining-hall. Wash-house. Wash-house work-room (at the end). Infirmary. Female idiot wards.	
	Male Side:	
	Kitchen offices. Male dining-hall. Infirmary. Male idiot wards. Dead-house (in back yard).	
	Internally.	
	Entrance Front Building.—In Hall Ground Floor:	
	To board-room. Porter's room. Female probationary ward, No. 2. Male probationary ward, No. 2.	
	Upper Floor:	
	Board-room. Clerk's office.	
	Main Building.—Ground Floor:	
	Master's Room. Matron's room.	
	Where man and wife are appointed, the words "master's and matron's rooms" to be substituted.	
	Upper Floor:	
	Master's room. Matron's room. Clothes store-room.	
	Carried forward - - - - £.	829 9 –

Deductions. £. s. d.		£. s. d.
	Brought forward - - - - - -	829 9 -
	Stairs at back of Master's Rooms:	
	Boys' room.	
	Girls' room.	
	(On deal board, size of 12 by 6, painted same colour as doors, and fixed against wall.)	
	Stairs leading to boys' dormitories, &c.	
	Stairs leading to girls' dormitories, &c.	
	Upper Floor:	
	Boy's dormitories, No. 1, 2, 3, &c.	
	Girl's dormitories, No. 1, 2, 3, &c.	
	Principal Stairs in Wings—Male Side:	
	Male wards.	
	Boys' rooms.	
	(On board as before described) Stairs leading to male dormitories.	
	Female Side:	
	Female wards.	
	Nursery.	
	(Board and inscription to stairs same as male side.)	
	Male and Female Sides—Upper Floors:	
	Male dormitories, No. 1, 2, 3, &c.	
	Female dormitories, No. 1, 2, 3, &c.	
	Serving-Room:	
	Dining-hall (on both doors).	
	Kitchen (and to men's yard).	
	Wash-house (and to women's yard).	
	Store-room, No. 1. (No. 1. is to be the right hand door, leading from master's apartments).	
	Store-room, No. 2.	
	Mill-room.	
	Laundry (on door from wash-house).	
	In Dining-Hall—On Doors inside:	
	Entrance to female yard.	
	Entrance to male yard.	
	Infirmary—Ground and Upper Floors—Male Side:	
	Male ward, No. 1, 2, 3, &c., beginning at right-hand room on ground floor.	
	Surgery.	
	Nurse's room.	
	Female Side:	
	Female Ward, No. 1, 2, 3, &c.	
	Idiot Wards—Male Side:	
	Inspector's room.	
	Male day-room, No. 1, 2, 3, &c. (on the cells, omitting the word "cells").	
	Female Side:	
	Inspector's room.	
	Female day-room, No. 1, 2, 3, &c. - - - - -	5 10 -
	Carried forward - - - - - - £.	834 19 -

Deductions. £. s. d.		£. s. d.
	Brought forward - - - - -	834 19 –
	SHELVES.	
	To put in store-room on right-hand side of passage leading to serving-room, 4 rows of 9-inch shelves 1 inch thick, on strong bearers immediately over the dressers - -	4 18 –
	To put in clothes store, one-pair, 4 rows of shelves 20 inches wide over the dresser, and two ends of room, the shelves to be open, made with 1-inch deal spars 2 inches wide, and 2 inches apart - - - - - -	8 10 –
2 10 –	To construct in the surgery a deal press in two heights, size of 5 feet wide, by 6 feet 6 inches high, and 15 deep, the lower to be hung with folding doors in two heights, the inside to be fitted up with shelves and drawers, and to contain not less than drawers - - - - - -	~~11 10~~ – –
	In Dining-Hall:	
3 2 6	To construct across the dining-hall a deal 1 ¾ square framed, and bead and butt partition, secured to the beam of roof, and securely fixed against floor by 4-inch square scantling cut diagonally, and half fixed on each side. The centre to have folding doors 6 feet wide in two widths, to open to the height of the tie-beam. The part above the tie-beam to be sparred with 1 ¾ spars 2 inches wide, 1 ½ apart, fixed in one side of truss over partition - - - -	35 10 –
5 12 6	Painting ditto - - - - - - - - - -	2 – –
	To provide and fix a bell weighing 60 lbs., to be fixed on ridge roof, over the passage between stores leading to the serving-room, to be hung between two 6-inch square oak posts, with weather-boarded top, as per sketch. The exact position to be determined by putting it as near the windows of passage as the truss of the roof occurs to which the posts are to be brought down for securing them. To include, wheel, rope, tubing through roof, &c. - - - -	13 10 –
	£.	910 17 –

Deductions—	£.	s.	d.		
Page 21 - - - - - - -	60	8	–		
22 - - - - - - -	10	4	–		
23 - - - - - - -	30	2	10		
26 - - - - - - -	5	12	6		
				- -	106 7 4
				£.	804 9 8

GENERALLY.—The whole of the works to be done in the best manner, and with good seasoned timber, and in accordance with the specification for the erection of the workhouse, and agreeable to the general clauses and conditions of the specifications and building contract. The tables and forms are not intended to be painted; nor is any of the work, except where so described.

We, the undersigned, do hereby undertake and agree to perform the whole of the before-described works, and to do the same in the best and most permanent manner, and to the entire satisfaction of the architect, and to the Poor Law Commissioners for the time being, agreeable in every respect to the conditions of the contract made for the erection of the workhouse.

(signed) *Patterson & Catcheside.*

— No. 2. —

Copies of any Orders in Writing for Extra Works.

Note by the Commissioners' Architect.

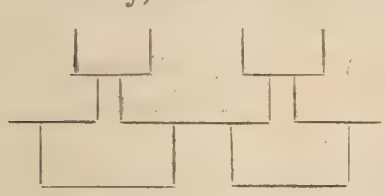
The works performed in addition to those included in the contract were chiefly ordered by means of the drawings on which they were shown or explained ; and the clerk of the works was instructed thereupon, either by letter or verbally, by the architect or an assistant architect, who had been supplied with the necessary information. The extra foundations were performed in accordance with the provisions of the contract, which left any additional quantity to be determined upon the execution of the work.

The following are copies of orders given in writing :—

IV.—Copy of LETTER from the Architect to Mr. *J. Gallagher*, Clerk of the Works :

Architect's Office, Poor Law Commission,
Dublin, 3 July 1840.

Accompanying you will receive a sketch, showing two sheds to be constructed at Derry, one for straw on women's side, and one for coals and potatoes on men's side. The roofs can be laid with slates open thus, to save expense. The rafters, &c. same as other works. The posts, &c. the same, and 1″ rough boarding laid to top horizontally. Two gates in each—that is, a gate in two widths—5 feet wide, with strong hinges, &c. If the windows of cells occur unfavourably, they must be altered to other side in passage. These works had better be prepared for, and estimated by the contractors. No floor will be required. Perhaps the boarding near the middle had better be 1¼ thick where pressed against. The potatoe and coal shed had better be excavated a few feet perhaps, if it can be kept free from water. Let me hear from you about this at once.



(signed) *Geo. Wilkinson.*

To the Clerk of the Works,
Londonderry Workhouse.

V.—Copy of LETTER from the Architect to the Building Contractors.

Architect's Office, Poor Law Commission,
Dublin, 19th August 1840.

Gentlemen,

Mr. Clements is very anxious to have the fittings to the Derry house go on. Pray, put all things forward as early as possible, and do not let Mr. Clements be of the opinion, which he seems to be, that nothing is being done. I am satisfied

you have enough to be getting on without delay. I am desirous of receiving from you an estimate of the cost of the fittings. The boilers should be ordered at once, without delay. As soon as you will let me have an estimate, it will be all right, provided the amount is satisfactory, which I expect you will make reasonable.

If you can see any improvement in the arrangement for the kitchen, in the disposition of the boiler, &c. let me hear. We are waiting for a return of the locks and fastenings.

Mr. Leeson will be with you next week, early I expect, and will set out the additional sheds required.

To the Contractors,
Londonderry Union Workhouse.

(signed) *Geo. Wilkinson.*

VI.—Copy of LETTER from the Architect to the Clerk of the Works.

Architect's Office, Poor Law Commission,
Dublin, 19th August 1840.

Sir,

Mr. Leeson will be at Derry next week, to arrange for adding some shed buildings, &c. He will go through Newtown Limavady, so you will be sure of being with him at both or at one of the houses.

We are waiting for the return sent you of the locks and fastenings; also for the estimate for the fittings. You must inform Mr. Clements, if he inquires, that all things are in due progress and will soon be complete, which I beg you will exert yourself to effect with as little delay as possible.

I hope the flagging is laid with good falls and with good bedding, so as to be strong.

(signed) *Geo. Wilkinson,*
Architect.

To the Clerk of Works,
Londonderry Union.

VII.—Copy of LETTER from the Architect to the Building Contractors.

Architect's Office, Poor Law Commission,
Dublin, 18 September 1840.

Gentlemen,

The bedsteads for the Derry house, No. 58, are sufficient for you to go on with, and I can explain to Mr. Clements that they are quite sufficient at present. If you fix any before I am with you, let them be to the upper floors of the infirmary, and if you have not more than is sufficient for these rooms in hand before I come, so much the better. From Mr. Leeson's report, and his arrangements of the sheds, it will, I expect, be the best plan to put windows to the cells of idiot wards over the doors, the ones under the sheds answering for ventilation.

The Contractors,
Londonderry Union.

(signed) *Geo. Wilkinson.*

VIII.—Copy of LETTER from the Architect to the Building Contractors.

Architect's Office, Poor Law Commission,
Gentlemen, Dublin, 22 September 1840.

Mr. Clements wishes shelves of spars to be put in the room over the board-room, and therefore it will be well to do so. He also wants a greater number of bedsteads made; but on this subject you had better receive directions from him for further numbers, as I do not know how many he may require, and expect you will soon have an opportunity of seeing him. I hope to be with you soon.

To the Contractors, (signed) *Geo. Wilkinson.*
Londonderry Union.

IX.—Copy of LETTER from the Architect to the Building Contractors.

Architect's Office, Poor Law Commission,
Gentlemen, Dublin, 26 October 1840.

It is thought it will be a great improvement to omit the enclosure to Derry Workhouse kitchen by door, and to take it entirely away. It is removed at Lisburn and Lurgan, and a 5-feet double door is being put into kitchen from serving-room instead of the small door, as this will, I am of opinion be found very advantageous. If you cannot put a 5-feet double door, the partition is to be removed.

I am, &c.

To the Contractors, (signed) *Geo. Wilkinson.*
Londonderry Union.

X.—Copy of LETTER from the Architect to Mr. *Leeson*, Assistant to Architect.

Architect's Office, Poor Law Commission,
Dear Sir, Dublin, 8 February 1841.

Accompanying I send the accounts of Messrs. Patterson & Catcheside for the Derry Workhouse, which I will beg you to go into, and get finally settled. You will receive with these the accounts Mr. Doolin has gone into, which will, I expect, be an assistance to you. The only works estimated are, I believe, the gangways; but these are subject to deduction, if necessary, but I think the amount for them (excepting the 26*l.*) is fair. All other works, fittings, sheds, &c. will be required to be estimated, as there is no agreement for them at the amounts given. The sheds have also been reduced since the estimate was received; the fittings were proceeded with, without an agreement for the estimate received, which was after their commencement; therefore there is nothing but what will require consideration, and to be paid for according to its merits.

(signed) *Geo. Wilkinson.*

To J. Leeson, Esq. Derry.

— No. 3. —

ACCOUNTS FOR EXTRA WORKS, &c.

XI.—Copy of LETTER from the Poor Law Commissioners to the Board of Guardians, dated 17 Sept. 1841; enclosing Accounts, and Architect's Report thereon.

(No. 8,265 /41.)

Sir, Poor Law Commission Office, Dublin, 17 Sept. 1841.

Enclosure, No. 1.
Enclosure, No. 2.
Enclosure, No. 3.

The Poor Law Commissioners transmit herewith, to be laid before the Board of Guardians of the Londonderry Union, the accounts of the contractors for building the workhouse of that Union, together with a copy of the architect's report thereon, and a statement of the amount of the loan, and the expenditure out of it.

The accounts have been arranged so as to afford, with the architect's report, every information as to the expenditure; and from the documents now sent, it appears that a sum of 788*l.* 7*s.* 2*d.* will be required beyond the amount already borrowed; and the Commissioners desire to state, that should there be any further items of small amount which the guardians are desirous of providing for in the additional loan which it will be necessary to obtain, the Commissioners will be prepared to consider the expediency of including them.

Meantime, the Commissioners will cause an order to be prepared, authorising the guardians to borrow the further amount which will be required.

By order of the Board,

To the Clerk to the Guardians of the Londonderry Union. (signed) *Arthur Moore*, Chief Clerk.

Enclosure, No. 1.

BILL of Extra Works done at the *Londonderry* Workhouse for the Poor Law Commissioners.

Per Patterson & Catcheside.

Deductions. £. s. d.	November 1840:	s. d.	£. s. d.
	To amount of estimate for gangways in centres of floors, main building - - - - - -	- -	130 - -
	— ditto, for forming centre corridor in a similar way, 144 feet - - - - - - -	- -	26 10 -
4 7 8	— ~~263~~ yards of excavation, extra depth of walls -	/4	~~4 7 8~~
16 11 3	— ~~218~~ perches of masonry in ditto - - -	7/6	~~81 15 -~~
	— 35 cwt, 3 qrs. extra lead flashings to gables, &c., and gutters - - - - - -	- -	58 19 9
30 - 9	— amount of estimate for erecting two sheds at infirmary - - - - - - -	- -	~~152 1 -~~
	— 22½ feet cube of posts, and head to straw shed, women's yard - - - - - -	3/6	3 18 9
	— 397 feet superficial of rough rabbeted sheeting to ditto, and gate - - - - -	/6	9 18 6
50 19 8	Carried forward - - -	- £.	468 7 8

Deductions. £. s. d.	November 1840:	s. d.	£. s. d.
	Brought forward - - -	- -	468 7 8
	To 2 pair of 2½ feet hook-and-eye hinges, 3 *s.* 6 *d.*, 3 feet round bolt and padlock - - -	- -	- 10 6
	— 1,447 feet lineal of sewer, 9 in. × 9 in., flagged top and bottom, sides stone - - - -	1/	72 7 -
	— 430 feet lineal of ditto, 12 × 12, from large cesspool, ditto - - - - - -	1/4	28 13 4
	— 30 feet ditto, 4 × 4, probationary yard - -	/8	1 - -
	— 43 feet ditto, 6 × 6, rendered with cement, kitchen and wash-house - - - -	1/	2 3 -
	— 2 sink stones in ditto yard - - - -	2/	- 4 -
	— 44 feet of sewer, 6 × 6, infirmary yard - -	1/	2 4 -
	— building additions to privies, men and women's yard, 9 ft. by 5 ft. - - - - - -	- -	8 15 -
	— breaking out for, and building jambs and arches for 4 door-ways in boys' and girls', and infirmary yards - - - - - - - -	12/6	2 10 -
	— 4 stone sills for ditto - - - - -	5/	1 - -
	— 4 strong door-frames, 7 ft. × 4 ft., and framed and sheeted doors, 2¼ thick - - -	40/	8 - -
	— 4 pair of hook-and-eye hinges, 2 feet long -	3/	- 12 -
	— breaking open 6 semicircular opens, 2 ft. wide, over cell doors - - - - - - -	4/	1 4 -
	— No. 8, iron balusters to stairs of infirmary, and fixing - - - - - - - -	4/	1 12 -
	— 8 ventilators formed to gables of infirmary -	/6	- 4 -
	— 4 sash-frames, and wood sashes and glass, 3 ft. 4 in. × 2 ft. 10 in., infirmary stores - -	25/	5 - -
	— 2 ditto store-room, and metal sashes and glass, 3 ft. 6 in. × 2 ft. 10 in. - - - - -	24/6	2 9 -
	— breaking open large semicircular open 10 ft. by 5 ft., brick arch 18 in. × 14 in., and cupboard	- -	- 14 -
	— extra price for the 2 large ventilators over stairs, allowing 10 *l.* each for small ones - -	- -	35 - -
6 6 -	— iron-works for the two large ventilators for opening louvres, 32 pivots and plates, 8 shieves, iron-braces, and two weather vanes complete	- -	~~14~~ - - -
	— breaking out and forming opens for double-doors to kitchen and wash-house; building semicircular arches over ditto, framed spar doors, 6 ft. 10 in. × 5 ft. - - - -	- -	4 10 -
	— door-frame and nail spar door, 6 ft. 10 in. by 5 ft., hung with tumbling styles, to scullery -	- -	2 10 -
1 10 -	— 4 door-frames, and framed spar doors, 7 ft. by 7 ft. - - - - - - - -	60/	~~12~~ - - -
	— 2 ditto spar doors to store-room - - -	15/	1 10 -
	— 8 ventilators in boys' and girls' schools, 2 ft. 6 in. by 1 ft. 6 in., brick jambs and arches, deal-shutters and lines - - - - -	8/6	3 8 -
	— breaking out window, potatoe-stove, building jamb and arch, sash-frame, and sash and glass, 3 ft. 6 in. by 3 ft. 6 in., hung with hinges and bolts - - - - - - - -	- -	2 8 -
2 - 1½	— 262 feet superficial of 1-in. sheeting, on 3 × 1½ studds walls - - - - - - -	/6	6 11 -
	— 40 feet lineal, 4½ × 3, grooved posts to take partition - - - - - - - -	/6	1 - -
	— 94 feet superficial partition, 1 inch, let into grooves - - - - - - - -	/6	2 7 -
	— 25 feet superficial joist, 7 × 2, and 1-inch rough boarding platform - - - - - -	/8	- 16 8
	— deal shoot for letting in potatoes, 6 feet long, 3 feet wide - - - - - - - -	- -	- 6 -
	— sinking potatoe-house, 1 ft. 6 in. deep - -	- -	- 3 6
	— binn for meal, 9 ft. long, 3 ft. 10 in. high, 3 ft. 6 in. wide, with division and lid, 3 ft. 12 in., T hinges - - - - - - - -	- -	4 18 -
9 16 1½	Carried forward - - -	- £.	698 17 -

Deductions. £. s. d.	November 1840:	s. d.	£. s. d.
	Brought forward - - -	- -	698 17 8
	To 1 square 30-feet trap partition, studds 4 × 2, in master's apartments - - - - - -	25/	1 12 6
	— 26 feet of moulded 7 × 1 skirting - - -	/6	- 13 -
	— 28½ yards of lath and plastery, scratched and floated - - - - - - - - -	1/6	2 2 9
1 8 10	— 4 door-frames to stone stairs second floor, 7 ft. × 2 ft. 10 in., and sparred door, as before	40/	~~8 - - -~~
	— building 2 angle chimneys to wings, 21 ft., to wall-plate, 13 ft. over ditto, capped with cut stone, with lead flashing, and re-slating, &c.	270/	27 - -
	— alteration in bath-rooms, 2 sash-frames and sashes - - - - - - - - -	- -	1 10 -
	— 11 ventilators opened in roof, front building, 12 × 9 - - - - - - - - -	1/	- 11 -
	— louvre ventilator, formed over dormer window, front building - - - - - - - -	- -	- 4 6
	— 1 lb. of brass head nails, fixed for hanging clothes - - - - - - - - -	- -	- 6 -
1 10 2	— forming 2 rows of spar shelves at ends of clothes' room, entrance building 220 feet of 3 × 1 -	- -	~~3 1 6 - -~~
	— 2 door-frames and doors at head of stairs, probationary wards - - - - - - -	24/	2 8 -
	— 2 iron rods to secure hand-rails, 5 feet long -	5/	- 10 -
	— 62 pair of ventilators, breaking opens for building about ditto - - - - - -	5/	15 10 -
	— 2 cut stone chimney-pieces, hearths and coves complete - - - - - - - - -	50/	5 - -
	— 32 feet cube, difference between 6 × 6 × 9 × 9 posts to shed and valley pieces - - -	3/6	5 12 -
	— 14 ventilators formed in roof of privies - -	2/	1 8 -
	— difference between sash and glass and wood, hall-door, main building - - - - -	- -	- 12 -
	— bell for hall-door and house, hung complete -	- -	1 10 -
	— 2 scantling door-frames, 8 feet by 4 feet 6 inches, and ledged doors rere entrance to wings -	- -	2 16 -
	— 2 pair of 18 T hinges, ditto - - - - -	4/	- 8 -
	— Alteration in felling in front of scullery, with door, window, &c. - - - - - -	- -	- 15 -
	— 2 spar doors to low walls of boys' and girls' yards, and hinges - - - - - -	10/	1 - -
1 14 10	— 367 feet lineal of metal pipes more than intended - - - - - - - - -	~~1/10~~	~~33 12 10~~
- 13 7	— 1,016 feet ditto of 4½ eaves gutter - - -	~~1/4~~	~~67 14 8~~
	— 18 hopper heads, 6*s.* 6*d.*, 5*l.* 17*s.*; and 16 shoes, 2*s.* 6*d.*, 2*l.* - - - - - - - - -	- -	7 17 -
2 10 -	— Painting woodwork of 2 sheds, the entire front being sheeted; 20 door-frames, 8 sash-frames and sashes, spar door, irons, &c. - - -	- -	~~6 10 - -~~
7 17 5	Carried forward - - -	- £.	897 16 11

Deductions. £. s. d.			£. s. d.
	November 1840:		
	Brought forward - - -	-	897 16 11
	To door-frames and ledged door in window in corridor between master and matron's apartments, 7 feet by 3 feet 4 inches - - - - - - - -	-	1 8 -
	— forming slate ventilators over kitchen and wash-house	-	1 5 -
	— Insurance of building, terminating the 25th March 1841:		
	Premium - - - - £. 9 9 9		
	Duty - - - - 10 5 4		
		-	19 15 1
			920 5 -
	Deductions: £. s. d.		
	Page 30 - - - - - 50 19 8		
	31 - - - - - 9 16 1½		
	32 - - - - - 7 17 5		
			68 13 2½
			851 11 9½
	Amount of Account for Fixtures, Fittings, &c.* - - £.	-	804 9 8
	TOTAL - - - £.	-	1,656 1 5½

* *See* No. III., *ante*.

Enclosure, No. 2.

REPORT of *George Wilkinson*, Esq., Architect of Poor Law Commissioners.

(No. 7,267/41.)

Gentlemen, Poor Law Commission, Dublin, 9 August 1841.

ACCOMPANYING is Messrs. Patterson and the late Mr. Catcheside's account for work performed at the Londonderry workhouse, in addition to the contract, in construction of fixtures and fittings throughout the building, and in additional works connected with the building, as set forth in detail in the account, and consisting chiefly in the alteration of the floors; for construction of gangways and sleeping platforms, the erection of two large sheds in men's and women's yards, additional sewers and rain-water tanks, erecting two additional fire-places and flues in rooms for resident schoolmaster and schoolmistress, additional cast-iron eaves gutters to roofs, and other minor works, the whole of which are particularly set forth in the account referred to.

I have to report, that in consequence of the above-described works, the amount included in the loan of 8,700*l.* borrowed from the Exchequer Bill Loan Commissioners, is less than the amount of the contract and additional works for which it was borrowed, the total amount of the account being as follows:—

	£.	s.	d.
Amount of contract	6,780	–	–
Amount for fixtures, fittings, and additional works	1,656	1	5½
TOTAL £.	8,436	1	5½

Up to this date the contractors have been paid on account of these works 6,700*l.*, which leaves a balance due to them, amounting to 1,736*l.* 1*s.* 5½*d.*, which they are now become entitled to receive under the conditions of their contract for the erection of the building.

I have, &c.

To the Poor Law Commissioners. (signed) *Geo. Wilkinson.*

Enclosure, No. 3.

STATEMENT of the Contractors' Account; of the Amount of Loan; of the Disbursements therefrom; and of the Sum required for the Payment of the Contractors' Claim.

Contractors' Account.

	£.	s.	d.	£.	s.	d.
Amount of contract for Building	6,780	–	–			
For fittings and additional works, as per bill	1,656	1	5½			
Total of Contractors' Account				8,436	1	5½
Amount of Instalments paid on account				6,700	–	–
Balance due to Contractors				1,736	1	5½

Amount of Loan:	£.	s.	d.			
For workhouse contract	6,780	–	–			
For site	725	–	–			
For fittings	800	–	–			
For contingencies	395	–	–			
Total Amount of Loan				8,700	–	–
Disbursements from Loan:						
For contractors, on account	6,700	–	–			
For clerk of works' salary	139	4	6			
For site	778	3	5			
For law expenses	49	–	6			
For advertisement	1	–	–			
For ironmongery for workhouse	84	17	4			
Total Amount of Disbursements				7,752	5	9
Amount of original Loan available*				947	14	3
Additional Sum required for payment of Contractors £.				788	7	2½

* Besides interest on the Exchequer Bills, the amount of which will shortly be ascertained.

9 August 1841.

— No. 4. —

COPIES of such Portions of the Proceedings of the Board of Guardians as bear on the subject of the Workhouse; and Letters addressed to them by the Commissioners, and other Documents.

XII.—EXTRACT from MINUTES of the Board of Guardians, of the 2d October 1841.

READ letter from Mr. Clements, dated 29th ultimo, stating, in reply to the resolution of the last meeting, that he would attend the Board on the 9th proximo.

Resolved, That the following committee be appointed to examine the building account, and that Mr. Turnbull, architect, be employed to assist them in their investigation.

Names of the Committee.

Sir Robert Fergusson.	Mr. Babington.
Major Scott.	Mr. John Leatham.
Major Young.	Mr. Watt.
Mr. Mehan.	Mr. M'Clellan.

To meet on Thursday next at 12 o'clock, if answer is previously received from Mr. Turnbull. The clerk to summon the committee for that day and hour.

XIII.—EXTRACT from MINUTES of Board of Guardians, of the 27th November 1841.

Resolved, THAT the clerk be directed to make application to the Poor Law Commissioners for leave to expend 70*l.* in erecting a stable and pig-sty, the amount to be borrowed (along with the remainder due to the contractor) from the Exchequer Bill Loan Commissioners, and also to inform the Commissioners that the Board have (with their approbation) expended 68*l.* in enclosing a burial-place and manure yard, which they would also propose to borrow from the Exchequer Bill Loan Commissioners.

XIV.—COPY of LETTER from the Clerk of the Union to the Commissioners, dated 30 November 1841, with the Marginal Remarks of the Commissioners thereon.

(No. 11,036 D/41.)

Gentlemen, Londonderry, 30 November 1841.

I AM directed by the Board of Guardians for the Londonderry Union to inform you that they have resolved (subject to your approbation) to expend a sum not exceeding 70*l.* in erecting a stable and a house for keeping pigs at the Union workhouse.

The guardians have, with your sanction, expended the sum of 90*l.* in enclosing a burial-place and manure yard; these sums, making in all 160*l.*, the guardians

are desirous of borrowing from the Exchequer Bill Loan Commissioners along with the remainder still due to the contractor for building the workhouse.

The guardians have also under consideration the propriety of enclosing the buildings and grounds with a boundary wall about 10 feet high, the cost of which they also contemplate borrowing from the Government; but their arrangements in this particular are not yet so far advanced as to enable them to state the probable sum that may be required, but they hope to be able in due time, before they are required to send forward the necessary bonds for this additional sum, to be in a position to state to you the sum they would ask for erecting the boundary wall.

I have, &c.

(signed) *Samuel Kennedy*,
Clerk to the Board of Guardians.

To the Poor Law Commissioners,
Dublin.

Marginal Remarks of the Commissioners on the foregoing Letter.

Mr. Clements, for his Observations.

The sum that will be required should be stated before the order to borrow can be prepared, and this should be done with the least possible delay.

2 December 1841. (signed) *G. N.*

Further Marginal Note subsequently made.

* *See* No. 11,542. (XVI.)

The guardians decided yesterday* to apply for 400*l.* for the wall. I recommend that the order to borrow may now be issued comprising all the above sums.

19 December 1841. (signed) *C. S. C.*

XV.—Copy of LETTER from the Clerk of the Union, enclosing Mr. *Hagerty*'s Statement.

(No. 11,217 D/41.)

Gentlemen, Londonderry, 7 December 1841.

Referring to your letter of the 17th September, transmitting your architect's report on the building and fitting up of the Londonderry Union Workhouse, the statement of the contractor's account, together with the items of his charge for extra work done at the building, fitting, and furnishing of the workhouse.

I am directed by the Board of Guardians to state, that upon the receipt of these documents they proceeded to appoint a committee, consisting of nine members of their Board, assisted by Mr. William Hagerty, architect, to examine the accounts for extra works, and report to the Board of Guardians.

At a meeting of the Board held on Saturday the 4th instant, "read a report, dated the 27th November 1841, from the committee appointed to examine the contractor's accounts for extra work, &c."

"Resolved, That this report be approved of, entered on the minutes, and a copy thereof, together with Mr. Hagerty's statement, of the accounts transmitted the Poor Law Commissioners."

Proceedings of the Committee on the Building Accounts.—27 November 1841.

Thomas Scott, Esq. in the Chair.

"Mr. Hagerty, the architect employed by the Board, having submitted to the committee a detailed report on each item of these accounts, by which it appears that the deductions made by him amount to 443 *l.* 16 *s.* 4 *d.*, whereas the deductions of the Commissioners' architect amount only to 171 *l.* 5 *s.* 6 *d.*, making a difference of 272 *l.* 10 *s.* 10 *d.*

The committee recommend that this account prepared by Mr. Hagerty be sent to the Poor Law Commissioners, and they desire to state that they have minutely examined all the items of which it is composed, and they are of opinion that the deductions made by Mr. Hagerty are fair and reasonable, and such as ought to be taken from said account.

(signed) *T. Scott*, Chairman.

I have enclosed herewith a copy of the account as made out by Mr. William Hagerty.

I have &c.

(signed) *Samuel Kennedy*,
Clerk to the Board of Guardians.

To the Poor Law Commissioners,
Dublin.

Enclosure. - - - - - - -

ACCOUNT and VALUATION of Works done in addition to the

	Measurement and Valuation by W. Hagerty.		
	£. s. d.	£. s. d.	
The Gangways in Floors of Main Building:			
2,630 feet superficial of 3-inch flooring, grooved and tongued with hoop iron - - - - - - - - - /10	109 11 8	- - -	
1,422 feet of rounded nosing formed on the ends of the floor-boards, and the sides of the joist planed to form risers under ditto - - - - - - - - - - /2	11 17 –		
£.	121 8 8		
Deduct for Works omitted in consequence of Alteration:			
2,480 feet of inch floor-boarding, grooved and tongued - /4½	46 10 –		
1,710 feet of Memel or red pine joist - - - - /3	21 7 6		
£.	67 17 6	53 11 2	
For the Gangway in the Corridor:			
430 feet of 3-inch flooring, as above - - - - /10	17 18 4		
280 feet of nosing and risers, as above - - - - /2	2 6 8		
£.	20 5 –		
Deduct for Works omitted:			
405 feet of inch floor-boarding - - - - - /4½	7 11 10½	- - -	
286 feet of joist, as above described - - - - /3	3 11 6		
£.	11 3 4½	9 1 7½	
Sinking the extra depth of foundations - - - - -	- - -	- - -	
Perches of masonry in the extra depth of the footing courses -	- - -	70 17 –	
For additional lead flashings to the gables and gullies - -	- - -	- - -	
For Building Two Sheds in Yards:			
For sinking foundations - - - - - - -	– 7 6		
5 lineal perches of masonry in footings - - - 13/	3 5 –		
146 feet of framed posts - - - - - 1/3	9 2 6		
108 feet of front plate, 8 × 6 - - - - - 1/4	7 4 –		
82 feet of head plate, 11 × 2 - - - - - /3	1 – 6		
82 feet of purlin - - - - - - - - /7	2 7 10		
39 feet of tyebeam, 5 × 4 - - - - - - /7	1 2 9		
53 feet of principal rafter - - - - - - /9½	2 1 11½		
45 feet of street braces - - - - - - /5	– 18 9		
42 feet of studs, 3 × 3 - - - - - - /3	– 10 6		
24⅔ feet of studs between framed posts - - - - /3½	– 7 2½		
144 feet of studs outside of sheeting - - - - /4	2 8 –		
11¼ squares of rafters, 4 × 2 - - - - 25/	14 1 3		
870 feet of sheeting in enclosure of sheds - - - /4¼	16 6 3		
72 feet of double sheeted gates - - - - - /8	2 8 –		
37 feet of stops - - - - - - - - - /2	– 6 2		
11.90 feet of slating - - - - - - - 45/	26 13 6		
80 feet of shate head slip - - - - - - /6	2 – –		
14 feet of stone steps, 14/; 22 stone bases - - - 2/6	3 9 –		
4 pair of hinges - - - - - - - - 3/6	– 14 –		
4 inserted bolts, nuts, and screws - - - - - 2/6	– 10 –		
62 yards of paving - - - - - - - - /8	2 1 4		
		99 6 –	
For Inclosing a Straw Shed in Women's Yard:			
136 feet of studs formed with the old scaffold boards, including fixing them, and nails - - - - - - - /3	1 14 –	- - -	
334 feet of sheeting in ditto - - - - - - /4½	6 5 3		
35 feet of double-sheeted door - - - - - - /8	1 3 4		
19 feet of stops - - - - - - - - - /2	– 3 2		
2 pair of hinges - - - - - - - - - -	– 7 –		
1 bolt and padlock - - - - - - - - -	– 3 6		
		9 16 3	

- - - - - - - Enclosure.

CONTRACT for Erecting the WORKHOUSE for the *Londonderry* Union.

Charge made by Contractors.	Deductions by Commissioners.	Deductions by W. Hagerty.	GENERAL OBSERVATION.
£. s. d.	£. s. d.	£. s. d.	
- - -	- - -	- - -	- - This calculation is made on the belief that the alterations were directed and executed previous to the general flooring of the house having been laid; but if the general flooring was completed, and the boards then cut out for the gangway, I am of opinion that the sum of 44 *l.* 10 *s.* should be allowed, in addition to that of 53 *l.* 11 *s.* 2 *d.*, as the boards taken up would be of little value, and would not be more than equivalent to the cost of raising them.
130 - -	- - -	76 8 10	
- - -	- - -	- - -	- - The foregoing observation is applicable to this item also, giving the additional sum of 7 *l.* 11 *s.* 10½ *d.*
26 10 -	- - -	17 8 4½	
4 7 8	4 7 8	4 7 8	The specification decides against this charge.
81 15 -	8 1 3*	10 18 -	- - The contractor charges 7 *s.* 6 *d.* per perch for the foundations; 6 *s.* 6 *d.* is their utmost value.
* Observation by Commissioners' Architect:— This is a clerical error in copying the figures; in the account the amount is 16 *l.* 11 *s.* 3 *d.*			
58 19 9	- - -	58 19 9	- - I cannot account for this charge; lead does not appear in any part of the works, where it is not decidedly necessary; on that account I should expect it to be provided for in the contract; I have omitted it altogether until explanation is obtained.
152 18 -	30 - 9	53 12 -	
- - -	- - -	- - -	- - Viewing the materials, old scaffold boards used as studs, and the coarse manner in which the work is executed, my valuation is fully up to, or over, its value.
14 7 9	- - -	4 11 6	

	Measurement and Valuation by W. Hagerty.	
	£. s. d.	£. s. d.
1,477 feet of 9-inch sewer - - - - - - 1/	72 7 –	
430 feet of 12-inch ditto - - - - - - 1/3	28 13 4	
30 feet of 4-inch ditto - - - - - - - /8	1 – –	
43 feet of 6-inch ditto, cemented - - - - - 1/	2 3 –	
44 feet of 6-inch sewer, infirmary - - - - - /9	1 13 –	
2 sink stones - - - - - - - - - - -	– 4 –	
		106 – 4
For building addition to privies in men's and women's yards -	- - -	8 15 –
For cutting the walls, and putting in 4 door-frames and doors, &c. in yard walls - - - - - - - - - -	- - -	12 2 –
For forming 6 arched openings in the walls, over the cell doors of idiots' apartments - - - - - - - -	- - -	1 4 –
8 iron balusters, to strengthen the hand-rails of infirmary staircases - - - - - - - - - - -	- - -	1 12 –
8 ventilators in gables of infirmary - - - - - -	- - -	– 4 –
For Four Windows in Partitions, Infirmary:		
52 feet lineal of sash-frames, with their appendages - -	1 10 4	
30 feet of deal sash and glass - - - - - - -	3 – –	
		4 10 4
For Two small Windows in front of Infirmary:		
21 feet of sash-frame - - - - - - - - - -	—	
7 feet of cut iron sash and glass, with pivot and socket-plates -	- - -	- - -
For breaking out and forming a large circular opening, 10 feet by 5, in end wall of dining-room - - - - - -	- - -	– 14 –
Extra charge for 2 large in place of 2 small ventilators over the staircases - - - - - - - - - - -	- - -	35 – –
For vanes and iron works, deducting the ironwork of the smaller ventilators - - - - - - - - - - -	- - -	7 14 –
For breaking out and forming Two large Doorways to Kitchen and Laundry, with Doors and Door-cases:		
4 perches of brickwork, in rebuilding 1 jamb and semicircular arch over each doorway - - - - - - - -	1 16 –	- - -
To centre the arches - - - - - - - - - -	– 4 –	
64 feet of 2-inch framed doors - - - - - 1/2	3 14 8	
	5 14 8	
43 feet of door-case, 4 ½ × 3 - - - - - /6	1 1 6	
£.	6 16 2	
Deduct Two ledged Doors, common size:		
48 feet of 1 ¼-inch ledged doors - - - - - /8	1 12 –	
38 feet of door-case - - - - - - - /6	– 19 –	
66 feet of 4-inch brick and stud partition, kitchen - - 40/	1 6 4	
£.	3 17 4	2 18 10
30 feet of similar door to scullery - - - - -	1 15 –	
20 ½ feet of door-case - - - - - - - - -	– 10 3	
		2 5 3
4 doors and door-cases, at bottom of the staircases - -	- - -	10 10 –
Two Doors to Store-rooms:		
40 feet of 2-inch framed spar doors - - - - 1/2	2 6 8	
Deduct 40 feet of ledged doors - - - - /8	1 6 8	
		1 – –
8 ventilators in school-rooms - - - - - - 8/	- - -	3 8 –
For forming window in potato-store - - - - -	- - -	2 3 –
262 feet of rough inch sheeting in potato-store - - /4	4 7 4	
80 feet of studs under ditto - - - - - - /2	– 13 4	
40 feet of grooved posts for sheeting - - - - /6	1 – –	
94 feet of rough inch boards, in partitions - - - -	1 11 4	
25 feet of joist and platform - - - - - -	– 16 8	
		8 8 8

Charge made by Contractors.	Deductions by Commissioners.	Deductions by W. Hagerty.	General Observations.
£. s. d.	£. s. d.	£. s. d.	
106 11 4	- - -	- 11 -	
8 15 -	- - -	- - -	- - This charge does not exceed the value of the work done; but as the privies are closed, and the others are sufficient, it appears an useless expenditure.
12 2 -	- - -	- - -	- - The doorways are not described in the original plan; the charge is fair and reasonable.
1 4 -	- - -	- - -	This is a fair and reasonable charge.
1 12 - - 4 -	- - -	- -	- - This should have been included in the contract; it must be allowed.
5 - -	- - -	- 9 8	These do not appear in the original plan.
2 9 -	- - -	2 9 -	- - These are shown in the plans; I think they should not on that account be charged.
- 14 -			
35 - -			
14 - -	6 6 -	6 6 -	
- - -	- - -	- - -	- - By the plan, it appears that the kitchen and laundry were to have doors of the common size and make, and also that a partition was to be placed to form a passage to the men's yard without entering the kitchen. These works should be taken from the charge for the present double doors, reducing it from 4*l*. 10*s*. to 2*l*. 18*s*. 10*d*.
4 10 -	- - -	1 11 2	
2 10 -	- - -	- 4 9	- - This was intended to have been an open archway.
12 - -	1 10 -	1 10 -	
1 10 -	- - -	- 10 -	
3 8 -	- - -	- - -	This charge is fair and reasonable.
2 8 -	- - -	- - -	This has been removed; cannot be checked.
10 14 8	2 - 1½	2 6 -	The platform has been removed.

(*continued*)

	Measurement and Valuation by W. Hagerty.	
	£. s. d.	£. s. d.
To a shut for potatoes - - - - - - - - -	- - -	- 6 -
For sinking the floor of potato-store - - - - -	- - -	- 3 6
For a meal-binn - - - - - - - - - -	- - -	4 18 -
130 feet of framed partition between the master's and matron's rooms - - - - - - - - - -	1 12 6	
26 feet of skirting - - - - - - - - -	- 13 -	
28 ½ yards of lath-and-plaster on partition - - - -	2 2 9	
		4 8 3
2 door-cases and doors to staircases on the second story - -	- - -	3 9 2
For building Two Chimneys, Schoolmaster and Schoolmistress's Rooms:		
26 perches of brickwork - - - - - - 10/	13 - -	
24 feet of stone capping - - - - - - 1/2	1 6 -	
16 feet of rough hearth - - - - - - -	- 12 -	
To trim and make good roof, and slating - - - -	1 - -	
To lead flashings and gulleys, round - - - - -	3 - -	
		18 18 -
Alteration in bath-room - - - - - - - -	- - -	- - -
11 ventilators, opened in front building - - - - -	- - -	- 11 -
A louvre ventilator, formed over dormer window - - -	- - -	- 4 6
1,000 brass-head nails - - - - - - - - -	- - -	- 6 -
2 rows of spar shelves in clothes-room, 220 feet - - /2½	- - -	2 5 10
For Two Door-cases and Doors, Probationary Wards:		
50 feet of inch ledged doors - - - - - /7	1 9 2	
27 ½ feet of door-cases - - - - - - -	- 13 9	
		2 2 11
2 iron rods to secure hand-rail - - - - - - -	- - -	- 7 6
62 ventilators, and setting them, in addition to 30 provided for by contract - - - - - - - - -	- - -	15 10 -
2 chimney-pieces, with hearth-stones, and setting - - -	- - -	5 - -
For extra Timber in Posts of Shed:		
18 ¼ feet cubic of fir timber, in difference of scantling 9 by 9, in place of oak posts 6 by 6 inches square - - - -	- - -	2 18 6
14 ventilators in roof of privies - - - - - - -	- - -	1 8 -
12 ½ feet of sash and glass in door, in place of panels - -	- - -	- 12 6
For the entrance-door bell, and hung complete - - -	- - -	1 10 -
2 scullery door-cases and doors, rear entrances - - -	- - -	2 16 -
2 pairs of hinges - - - - - - - - - -	- - -	- 8 -
For alteration in front of scullery - - - - - -	- - -	- 15 -
2 doors in dwarf walls to boys' and girls' yards - - -	- - -	1 - -
Pipes and Gulleys:		
367 feet of metal pipe - - - - - - - - 1/9	- - -	32 2 3
1,016 feet of eaves-gutters, 4½ inch - - - - 1/3	- - -	63 10 -
For 18 heads, 6/; and 16 shoes, 2/ - - - - -	- - -	7 8 -
For painting the additional woodworks - - - - -	- - -	4 - -
For a door and door-case in corridor - - - - -	- - -	1 8 -
For slate ventilators over kitchen and wash-house - - -	- - -	1 5 -
£.	- - -	630 18 4½

In the Account the amount of deductions by the architect is 68 *l.* 13*s.* 2½*d.*;

26 November 1841.

Charge made by Contractors.	Deductions by Commissioners.	Deductions by W. Hagerty.	General Observations.
£. s. d.	£. s. d.	£. s. d.	
– 6 –	- - -	- - -	This is removed.
– 3 6			
4 18 –	- -	- - -	- - This is the correct value of the binn, by measurement; but it is very insufficient in its construction.
4 8 3	- - -	- - -	- - This is a reasonable charge, but might have been provided for in the contract.
8 – –	1 8 10	4 10 10	- - Four doors are charged, at 40s. each; two only can be found. (*Note*, by Commissioners' Architect:— There are no 4 doors on second and third pair run.)
27 – –	- - -	8 2 –	
1 10 –	- - -	1 10 –	I cannot ascertain the alteration made.
– 11 –			
– 4 6			
– 6 –			
3 16 –	1 10 2	1 10 2	
2 8 –	- - -	– 5 1	
– 10 –	- - -	– 2 6	
15 10 –			
5 – –	- - -	- - -	For master's and matron's bed-rooms.
5 12 –	- - -	2 13 6	- - 32 feet of timber is charged as the difference, and valley pieces are mentioned. I cannot ascertain where they are.
1 8 –			
– 12 6			
1 10 –	- - -	- - -	The bell is very badly hung.
2 16 –			
– 8 –			
– 15 –			
1 – –	- - -	- - -	- - The specification describes iron railings to be set on the dwarf walls, with 2 iron gates. In the plan it is directed to be omitted, but the walls to be coped with stone, the joints cramped with iron. I consider the coping very insufficient; the joints are not cramped, nor can they be, on account of the bad quality of the stone.
33 12 10	1 14 10	1 10 7	The metal pipes.
67 14 8	– 13 7	4 4 8	Gutters.
7 17 –	- - -	– 9 –	Shoes and heads.
6 10 –	2 10 –	2 10 –	
1 8 –			
1 5 –			
900 10 5	60 3 2½	269 12 –½	

probably, some of the items are omitted to be placed in the margin.

(signed) *William Hagerty.*

The Account for Fittings, &c.

	Measurement and Valuation by W. Hagerty.		Charge made by Contractors.	Deductions by Commissioners.	Deductions by W. Hagerty.
The Bedsteads:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
10 ¾ feet of rails, 3 ½ by 2 inches, in one bedstead - /4	– 4 11				
20 feet of rails, 3 ½ by 1 inches - - - -	– 3 6				
2 cast-iron feet, 6 lbs. each, and screws - - -	– 3 3				
To screws for bedstead - - - - - - -	– – 4				
For a single bedstead - - - £.	– 12 –				
For 140 bedsteads - - - - - - at 12/	- - -	84 – –			
610 feet of rails for supporting heads of bedsteads -	11 8 9				
96 iron standards and screws - - - - - 3/	14 8 –				
470 feet of inch-boards under feet of the bedsteads in ground-story - - - - - - - - -	5 17 6				
		31 14 3	182 – –	52 8 –	66 5 9
Six bedsteads in idiot wards - - - - - 15/	- - -	4 10 –	5 8 –	- - -	– 18 –
		120 4 3	187 8 –	- - -	67 3 9
For six grates in board-room, clerk's room, and master and matron's apartments - - - - - 32/	9 12 6				
To 9 plain grates - - - - - - - -	10 2 6				
		19 14 6	22 7 –	- - -	2 12 6
To 4 large stoves - - - - - - - - -				8 – –	
To 15 small ditto - - - - - - - - -	- - -	85 5 –	93 5 –	- - -	8 – –
For 154 feet of pipes to ditto, and stopping fire-places					
The Wash-house:					
For two boilers, 300 gallons each, with cost of carriage and incidental expenses - - - - -	25 – –				
To setting them on brickwork, 540 - - - - -	15 15 –				
106 feet of wood covers - - - - - - -	3 15 –				
Hinges, ropes, and sheaves to ditto - - - -	1 12 –				
2 metal cocks and jointing - - - - - -	3 – –				
For iron grates, doors, frames, and dampers - -	4 – –				
		53 2 –	64 – –	- - -	10 18 –
The Kitchen:					
2 boilers, 400 gallons, with expenses - - - -	33 6 8				
For setting in brickwork - - - - - - -	12 – –				
120 feet of cover, 90/; hinges, sheaves, and ropes, 32/	6 2 –				
2 metal cocks and joints - - - - - - -	3 – –				
For iron grates, frames, doors, and dampers - -	4 – –				
		58 8 8			
For a boiler, 150 gallons, carriage and expenses -	6 10 –				
For setting it in brick-wall - - - - - -	5 – –				
For cover, 24/; hinges, ropes, and sheaves, 15/ -	1 19 –				
A cock, and jointing it - - - - - - -	1 10 –				
For iron-work, grates, doors, frames, dampers, &c. -	1 10 –				
		16 9 –	18 18 –	- - -	1 11 –
Probationary Rooms:					
2 boilers for baths, with carriage and expenses - -	4 – –				
For setting them in brickwork - - - - -	3 – –				
For covers and hinges - - - - - - -	1 10 –				
2 cocks, and jointing - - - - - - -	1 15 –				
For doors, grates, and iron-works - - - -	3 – –				
		13 5 –	21 – –	- - -	7 15 –
The small boiler in kitchen - - - - - -	– 17 6				
Setting it in brickwork, with cover and hinges - -	1 17 6				
For cock, and jointing - - - - - - -	– 15 –				
For iron-work - - - - - - - - -	– 17 6				
		4 7 6	5 – –	- - -	– 12 6
To a crane, with winch, chain, &c. complete - -	20 – –				
12 ½ cubic feet of Memel timber, with work and nails, in bearers, and head-piece for crane, and in platform, including - - - - - - - - -	2 9 –				
Iron bolts for securing it - - - - - -	– 10 –				
28 feet sup. of 6 ½-inch boarded platform - /7	– 16 4				
		23 15 4	25 – –	- - -	1 4 8

	Measurement and Valuation by W. Hagerty.		Charge made by Contractors.	Deductions by Commissioners.	Deductions by W. Hagerty.
Dining-room:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
30 deal tables, 11 feet long - - - - 25/	- - -	37 10 -	45 - -	3 - -	7 10 -
60 forms - - - - - - - - 13/	- - -	39 - -	40 - -	1 - -	1 - -
School-room and several Apartments:					
20 forms, 8 feet long - - - - - 7/6	7 10 -	- - -	9 10 -	1 10 -	2 - -
20 forms, 10 feet long - - - - - 12/	12 - -	- - -	12 14 -	- 4 -	- 14 -
5 tables - - - - - - - - 14/6	3 12 6	- - -	4 5 -	- - -	- 12 6
		23 2 6			
2 dressers in 2 store-rooms - - - - -	- - -	3 - -			
60 feet of dresser in one store-room - - - -	1 15 -	- - -	3 15 -	- 15 -	- 15 -
6 bearers under ditto - - - - - -	- 13 6	- - -	3 10 -	- 15 -	1 1 6
		2 8 6			
For a frame and shutter in survey-room (removed) -	- - -	1 - -	1 - -		
The Kitchen and Scullery:					
For dresser and 4 tier of shelves in the kitchen - -	7 10 -				
For a scullery sink set on brickwork - - -	3 - -				
		10 2 2	11 - -	- 17 10	- 17 10
To a metal forcing pump - - - - -	10 10 -				
70 feet of suction and supply-pipe, and jointing -	8 15 -				
30 feet of timber, with work and nails - - -	4 10 -				
Iron bolts and stays - - - - - -	1 5 -				
		25 - -	25 - -		
A cistern, lined with lead, capable of containing 700 gallons - - - - - - - - - -	- - -	18 10 -	18 10 -		
The cistern is capable of containing 1,000 gallons; the specified content required is only 700. The cistern is badly constructed, for want of a central tension bar; it is unequal to the lateral pressure; the front is considerably forced out in the centre.					
For laying on the Water to the several Yards and Apartments:					
136 feet of 1 ½-inch pipe to supply kitchen, scullery, and laundry - - - - - - - 2/	13 12 -				
8 bib and 1 stop-cock to ditto, and jointing them, 1 ¼ inch - - - - - - - - - -	7 17 6				
234 feet of inch-pipe - - - - - -	13 13 -				
2 cocks, and jointing - - - - - -	1 - -				
220 feet of ¾-inch pipe - - - - - -	10 1 8				
14 ¾-inch cocks - - - - - - -	5 5 -				
110 feet of wood bearers under pipes - - -	1 7 6				
		52 17 8	75 - -	- - -	22 2 4
2 tanks, 10 feet by 7 feet, and 10 feet deep, lined with cement - - - - - - - - - -	- - -	49 - -	49 - -	24 10 -	
A common 2 ½-inch lead pump, with suction-pipe from tank - - - - - - - - - -	- - -	5 10 -	10 10 -	- - -	5 - -
The Baths:					
52 feet superficial of sides, ends and bottoms of 1 bath, jointed with white-lead, and painted - - 1/2	3 - 8				
One 1 ½-inch brass plug and chain, and a funnel to conduct water into drain - - - - -	- 8 4				
£.	3 9 -				
For two baths - - - - - - - -	- - -	6 18 -	13 - -	4 - -	6 2 -
For lettering apartments over the doorways - -	- - -	5 10 -	5 10 -		
To put Shelves in Store-room:					
84 feet of shelves 9 inches wide - - - /4	1 8 -				
42 feet of standards and brackets - - - /4	- 17 8	- - -	4 18 -	- - -	2 12 4

(continued)

	Measurement and Valuation by W. Hagerty.		Charge made by Contractors.	Deductions by Commissioners.	Deductions by W. Hagerty.
To put Shelves in Clothes-store:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
438 feet lineal of spurs in shelves - - - /2	3 13 –				
60 feet of standards under ditto, 3 × 1 ½ - - /4	1 – –				
48 brackets - - - - - - - /10	2 – –				
		6 13 –	8 10 –	- - -	1 17 –
To a press and drawers in surgery - - - -	- - -	9 – –	11 10 –	2 10 –	2 10 –
The Partition in Dining-hall:					
340 feet of 1 ¾-inch bead and bull partition - -	21 5 –				
33 feet lineal in the additional thickness of door-case - - - - - - - - /4	– 11 –				
27 feet of cell - - - - - - /8	– 18 –				
242 feet of spar over tye-beam and doorway - /2 ½	2 10 5				
3 pair of hinges - - - - - - - -	– 4 6				
		25 8 11	35 10 –	3 2 6	10 1 1
To painting partition - - - - - - - -		2 – –	2 – –		
To a bell, with posts, line, and appendages - - - -		13 10 –	13 10 –		
	£.	732 17 8	907 2 –	102 12 4	174 4 4

The difference in amount between the contractors' account, with the architect's correction of it, and this statement, is caused by the charge for a desk for the master's apartment, which appears to be cancelled; if this sum, 3 *l.* 15 *s.*, be added to the totals, it will make them correspond.

26 November 1841. (signed) *William Hagerty.*

Marginal Note on foregoing Papers.

Mr. Williamson—for his observations.

8 December 1841. (signed) *R. H.*

Observations by the Commissioners' Architect on Mr. *Hagerty's* Statement.

The objections made by Mr. Hagerty to the contractors' account certified, have been carefully gone through by Mr. Leeson, whose statements and explanations on the principal items are annexed.

Mr. Leeson is the person who was employed on the measurement and examination of the quantities and prices of the contractors' account previous to its adjustment, and great pains were taken and considerable time was devoted to it. At that period I went carefully through every item before settling the same. I have now gone through Mr. Hagerty's statement, and Mr. Leeson's observations thereon, and I am confirmed that there is no sufficient reason for disturbing the account as adjusted. I may remark, that there are several charges that the contractors were entitled to which are not included in the account.

The circumstance of Mr. Hagerty having made a considerable reduction in the amount, is in my opinion no just cause for considering the amount certified as too high a sum; for it would be no difficulty to find a surveyor, who would prepare a statement, on his own valuation of the work, showing grounds to make a yet further reduction.

(signed) *Geo. Wilkinson,*
Architect to Poor Law Commissioners.

OBSERVATIONS by Assistant Architect on the Deductions made by Mr. *Hagerty* on the Londonderry Union Workhouse Accounts for Extra Works; referred to in Mr. *Wilkinson*'s Observations.

Platforms and Gangways.—The price set down by Mr. Hagerty is little more than the cost of the material laid on the carpenter's bench; it should be considered that the bridge toll is very heavy, and that it required the assistance of one labourer to every two carpenters to handle the plank while planing and jointing. The following is a copy of my measurement and calculation, from which I ascertained their value:

	£.	s.	d.
29 cubic feet of timber, in tushed trimmers under gangways - - - - - - 3*s.* 6*d.*	5	1	6
640 ½ cubic feet of timber, in joists under platforms - - - - - - - 3*s.* 9*d.*	120	1	10 ½
155 ⅓ cubic feet of timber, planed and grooved, forming riser - - - - - - 4*s.*	31	1	4
77 squares 68 feet of inch boarding, on platforms, grooved - - - - - - 1*l.* 15*s.*	135	18	9 ½
9,379 lineal feet of hoop iron, weight 17 cwt. 2 qrs. 14 lbs. - - - - - - - 18*s.*	15	17	3
31 squares 30 feet of 3-inch plank gangways, 6*l.* 15*s.*	211	5	6
75 feet lineal of facia, forming risers to return gangways - - - - - - - - - 4*d.*	1	5	–
1,523 feet lineal of rounded nosings to platforms, 1*d.*	6	6	11
Amount of Boarding, and Gangways - - £.	526	18	2

Floors as originally intended:	£.	s.	d.	£.	s.	d.
957 ½ cubic feet of joists - 3*s.* 6*d.*	167	11	3			
107 square 50 feet of inch boarding 35*s.*	188	2	6			
22 cwt. 2 qrs. 14 lb. of hoop iron - 18*s.*	22	3	3			
				377	17	–
Net amount of Alteration - - - £.				149	1	2

The above does not include any allowance for altering the joists as originally laid.

Excavation.—The specification, on the contrary, is in favour of this change; the excavation deducted from the bill, in consequence of the masonry being over the natural surface of the building site.

Rubble Masonry.—The price charged by the contractor is not too high; the masonry was over the natural surface of the ground, and carried up with two fair faces. The contract price for the new barracks now erecting is 3 ¼ *d.* per cubic foot, or 8*s.* 6*d.* per Irish perch; my deduction, 8*l.* 1*s.* 3*d.*, is on quantity.

Lead Flashings.—The specification did not contemplate lead flashings.

Two Sheds in Yard.—My measured bill for these sheds amounted to 106*l.* 9*s.* 7*d.*, but Mr. Patterson having proved that sundry alterations had taken place during their erection, you agreed to allow him 122*l.* 17*s.* 3*d.* On looking over my notes there appear some discrepancies between Mr. Hagerty and myself; he omitted the flagging between the framed posts, which form a curb, and also the painting.

Straw Shed.—The price allowed by Mr. Hagerty, 3*d.* per lineal foot, for 9 and 3 scantling, is nearly what the contractor paid for the boards at the merchant's yard. Nothing has been allowed for cutting them to waste, men's time, putting them up, nails, or profit. It is no matter if they had been used for scaffolding; the timber is sound and good. My measured bill for this inclosure amounts to 13*l.* 11*s.*

Windows in Infirmary.—I cannot recollect this charge. The arches over the infirmary doors are filled in with Louvre boarding, blocks, frame, &c., and painted.

Railed Doors to Kitchen and Wash-house.—My estimate for forming these opens, and filling in with railed doors and frames, amounts to 8 *l.* 15 *s.* 4 *d.*, from which I deduct 3 *l.* 0 *s.* 11 *d.* for doors and frames, as originally set therein, leaving a sum of 5 *l.* 14 *s.* 5 *d.*, which I consider the fair value of the work.

Railed Doors, and Frames to Staircases.—There are two doors at head of stone stairs, one-pair, and two doors on the second-pair floors; my measured bill for which amounts to 6 *l.* 11 *s.* 2 *d.*, deduction 1 *l.* 8 *s.* 10 *d.*, which together makes 8 *l.*, as charged by the contractor.

Extra Chimney Shafts.—When Mr. Hagerty made a deduction, 8 *l.* 2 *s.*, from these chimney shafts, he could not be aware of the circumstances under which they were built, the house having been nearly completed at the time. If the expenses of shoring up the floors and roofs, gutting the walls for flues, corbrilling for ditto, cutting the lead gutters, scaffolding for shafts, difficulty of service, and afterwards making good the gutters and slating, putting in trimmers for hearths, &c., were taken into consideration, the usual prices for works would never pay. I look upon the charge made by the contractors as very reasonable.

Bath Rooms.—The alterations here charged for have been executed.

Extra Scantlings.—The valley pieces in roof of dining-hall are double the specified thickness; the hip pieces of kitchen and wash-house roofs, I am of opinion, were also increased. I did not measure the extra scantling; but the item does not seem unreasonable.

Eave Shutes.—I have allowed 1 *s.* 4 *d.* per lineal foot for eave shutes, and 1 *s.* 10 *d.* for down pipes, including painting, which I consider a fair price. My deductions arise from a difference in quantity.

Bedsteads. Head Rails.—There is no allowance made for stone blocks, into which the cast-iron bedsteads are cramped, nor for opening and making good the mortar floors. These blocks are 9 inches long, 6 inches wide, and 8 inches thick, chisselled on upper surface, and squared. Mr. Hagerty's price and mine agree as to the value of the bedsteads for adult paupers.

The price allowed for the boards under foot of bedsteads is too low; the scantling to which they are secured is not taken into account.

The idiots' bedsteads are cheap at the contractors' price:

		£.	*s.*	*d.*
244 feet lineal of 3 and 1½ W. scantling - -	3 *d.*	3	1	–
86 ½ superficial of inch deal - - - -	6 *d.*	2	3	3
51 - ditto of ½-inch ditto - - - -	4 *d.*	–	17	–
£.		6	1	3

Contractor's price, 5 *l.* 8 *s.*

Boilers.—The sum allowed by Mr. Hagerty for setting boilers is quite ridiculous. The Ordnance contract for setting coppers is 1 *s.* 6 *d.* per cubic foot, measuring the whole as solid. I have calculated that setting one 300-gallon boiler at the above price would amount to about the sum allowed by Mr. Hagerty for setting two.

Deal Tables.—Measurement of a table 11 feet long, as executed at the Londonderry Union Workhouse:

		£.	*s.*	*d.*
30 ¼ superficial of deal-top reduced - - -	6 *d.*	–	15	1½
24 ⅙ lineal Wt. and framed sides and ends, 6 and 1½,	4 *d.*	–	8	–½
9 ½ - ditto of ditto, in legs - - -	3 and 3, 4 *d.*	–	3	1½
8 ⅙ - ditto of ditto, rails - - - -	3½ and 1½, 2½ *d.*	–	1	8½
£.		1	8	–

You will, I am confident, consider the above prices reasonable.

Eight

		s.	d.
Eight Feet Forms :			
11 ⅛ superficial of reduced deal seat - - -	6*d.*	5	6
15 ⅔ lineal of side laths, 3 ½ and 1 - - -	2*d.*	2	8
		8	2

Baths.—This is a fair deduction. My estimate, or rather measurement, for these baths amounts to 4 *l.* 10 *s.* 3 *d.*; it was clearly an oversight to deduct only 4 *l.* from the contractor's charge of 13 *l.*

Shelves in Stores.—I have gone into a very close calculation for fitting these stores, and am confident the prices charged by the contractor are reasonable.

Partition in Dining-Hall.—The price I allowed for this partition is reasonable. I would have sent you my measured bill, but fearing you may think I have already spent too much time over the matter.

Mr. Patterson declines making any remarks on the subject, further than his determination not to submit to his account being cut up by Mr. Hagerty.

Yours, &c.

16 December 1841. (signed) *John Leeson.*

Examined. *See* my observations at foot of Mr. Hagerty's statement.

(signed) *Geo. Wilkinson,*
Architect to Poor Law Commissioners.

Further Notes on the foregoing Papers.

Mr. Leeson to speak to Mr. Clements on this account, as explained to him by me this day.

23 December 1841. (signed) *Geo. W.*, Architect.

A press of business has prevented me looking over Mr. Leeson's remarks on these papers sooner, and I could not talk with him upon them when in Dublin.

I think the best course will be to have these remarks embodied in the form of a report from Mr. Wilkinson to the Commissioners, a copy of which may be sent to the guardians.

On looking over Mr. Leeson's remarks, I observe he has not noticed Mr. Hagerty's remarks on the dwarf walls, page 43; the observations on the amount of deductions, page 42; and that he has given a detailed statement of the priced measurement of the tables, but not of the bedsteads, whereas the latter have excited considerable discussion.

15 January 1842. (signed) *C. S. C.*

XVI.—Copy of LETTER from the Clerk of the Union to the Commissioners, dated 18 December 1841, with the Commissioners' Marginal Remarks.

(No. 11,542 D/41.)

Gentlemen, Londonderry, 18 December 1841.

I am directed by the Board of Guardians for the Londonderry Union to refer to their letter of the 30th ult., requesting your sanction that they should be permitted to expend 70 *l.* in building a stable and piggery at the Union workhouse; also setting forth a previous expenditure of 90 *l.* in making a burial-place and a manure-yard.

The guardians have now resolved (subject to your approbation) to expend a sum not exceeding 400 *l.* in enclosing the buildings and grounds with a boundary wall 10 feet high; and they are desirous that these different sums, amounting in all

to 560*l.*, should be borrowed from the Exchequer Bill Loan Commissioners, along with the amount required from them to pay off the contractors for building the workhouse.

I have, &c.
(signed) *Samuel Kennedy*,
Clerk to the Board of Guardians.

To the
Poor Law Commissioners, Dublin.

Marginal Remarks of the Commissioners on the foregoing Letter.

Mr. Clements.

20 December 1841. (signed) *G. N.*

I recommend that the order to borrow, including all these sums, may now be put forward.

The other papers have been returned. (*See* No. XIV. p. 35.)

24 December 1841. (signed) *C. S. C.*

XVII.—Copy of LETTER from the Clerk of the Union to the Commissioners, dated 19 June 1842.

(No. 7898 D/42.)

Gentlemen, Londonderry, 19 January 1842.

I am directed by Mr. Clements to forward the enclosed accounts relating to the building of the Londonderry Workhouse; being the originals, he states that they will be required in your office.

I also beg to state, that an account was made out for the Board of Guardians by Mr. Hagerty, a Derry architect, on the charges contained in these bills, and by their directions forwarded for your consideration. This document was sent in the original as being more satisfactory to you, and no copy was retained for the guardians. Please have the goodness to direct that it may be returned at your earliest convenience.

I have, &c.
(signed) *Samuel Kennedy*,
Clerk to the Board of Guardians.

To the
Poor Law Commissioners, Dublin.

XVIII.—Copy of LETTER from the Commissioners to the Board of Guardians, dated 10 February 1842; with two Enclosures.

(No. 1,536 D/42.)

Poor Law Commission Office, Dublin,
10 February 1842.

Sir,

The Poor Law Commissioners transmit herewith an order requiring the Board of Guardians to borrow the further sum of 1,400 *l.* for the completion of the workhouse. The Commissioners also forward a statement of the former loan, and the expenditure of it; from which it will appear that since the date of the Commissioners' letter of the 17th September last, the sum of 62 *l.* 7 *s.* 2 *d.* has been brought to the credit of the Union on account of interest which has accrued on the Exchequer bills, and the sum of 21 *l.* has been debited to the Union on account of the solicitor's fees for preparing the deeds of charge. The difference, namely 41 *l.* 7 *s.* 2 *d.*, having been included in a payment since made to the contractor, the sum due to him, as specified in the Commissioners' letter above referred to, is reduced by so much, and the amount now to be borrowed accordingly consists of the following items, namely:—

Balance

	£.
Balance certified to be due to the contractor - - -	747
Estimated amount required for stabling and piggery - -	70
— for burial-ground - - -	90
— for boundary wall - - -	400
£.	1,307
Estimated amount that may be required for contingencies, as solicitor's fees for preparing deeds of charge, &c., and to make even sum, Exchequer bills not being sold of less amount than 50 *l.* - - - - - - - -	93
Amount to be borrowed - - - - - - - £.	1,400

Should the whole of the above amount not be required, so much only will be called for as is necessary; and the surplus will in this, as in other cases, be returned to the credit of the Union without charge.

By order of the Board,

To the Clerk to the Guardians of the Londonderry Union. (signed) *Arthur Moore*, Chief Clerk.

Enclosure, No. 1.

COMMISSIONERS' Order to Borrow additional Money, dated 5 Feb. 1842.

TO the Guardians of the Poor of the Londonderry Union, and to all others whom it may concern.

WHEREAS it appeared expedient to us, the Poor Law Commissioners, for the due execution of the provisions of an Act passed in the session of Parliament held in the 1st and 2d years of the reign of Her present Majesty Queen Victoria, intituled, "An Act for the more effectual Relief of the Destitute Poor in Ireland," that a workhouse should be built within the Union of Londonderry, for the reception, employment, classification, and relief of destitute poor persons therein:

And whereas we did determine to build such workhouse, and in the execution of the said determination did contract and agree for the purchase of certain land and premises, and did testify our approval of certain plans of a workhouse, by affixing our seal thereto, such workhouse being designed for the reception and proper accommodation of 1,000 destitute poor persons, men, women, and children, properly classified:

And whereas it appeared to us expedient that such part only of the said plans should, in the first instance, be executed as might be requisite for the reception and classification of 800 destitute poor, and that the completion of the said workhouse should be deferred until it should appear to us necessary to complete the same:

And whereas it was represented to us, that the cost of erecting, according to the plans aforesaid, such portion of the said workhouse as we did determine, in the first instance, to complete, and of the fitting and furnishing the same, and of providing utensils, instruments, and machinery for setting the poor to work therein, together with the sum required for the purchase of the said land and premises, would amount to the sum of 8,725 *l.*, or thereabouts:

And whereas by an order under hand and seal, bearing date the 12th day of July 1839, we did, in execution of the powers given to us by the said Act, order and direct the guardians of the said Union to assess, raise, and levy the sum of 8,725 *l.* sterling, as a poor rate on the rateable hereditaments in or arising within the said Union, or to borrow the said sum according to the provisions of the said Act, and to charge the same, together with all interest that might accrue thereon, on the future poor rate of the said Union; and we did thereby authorize the said guardians to borrow the said sum, and charge the said rate accordingly:

 And

And whereas the said sum of 8,725 *l.* has been so borrowed, in pursuance of our said recited order of the 12th day of July 1839, but it has since been represented to us, that for the purpose of completing the said workhouse, and rendering it fit for the reception of destitute poor, a further sum of 1,400 *l.* will be necessary:

Now know ye, that we, the Poor Law Commissioners, do, in execution of the powers given to us by the said Act, and for the purpose of enabling us to defray the expense of completing the building of such part of the said workhouse as was, in the first instance, intended to be be built, and for the other hereinbefore recited purposes, order and direct the guardians of the said Union to borrow the said further sum of 1,400 *l.* sterling, according to the provisions of the said Act, and to charge the same, together with all interest that may accrue thereon, on the future poor rate of the said Union; and we do hereby authorise the said guardians to borrow the said sum, and charge the said rate accordingly.

Given under the hands and seal of us, the Poor Law Commissioners, this 5th day of February, in the year of our Lord 1842.

(signed) *G. C. Lewis,*
(L. S.) *Edmund W. Head.*

Forward by post, 7th February 1842.

(signed) *Geo. Nicholls.*

Enclosure, No. 2.

STATEMENT of former Loan, and Expenditure out of it.

(No. 1.)

ESTIMATE upon which the Order to borrow 8,700 *l.* was grounded, and for Loan of which Application was made by the Guardians:

	£.	s.	d.
To purchase workhouse site	725	–	–
Amount of contract for building the workhouse	6,780	–	–
Estimated cost of fittings and works not provided for by the contract	800	–	–
Estimated contingencies, such as payment of the clerk of the works' salary, law expenses, &c.	395	–	–
£.	8,700	–	–

	£.	s.	d.	
Of which the first advance was granted on the 14th November 1839	4,000	–	–	
Second on the 28th May 1840	4,700	–	–	
				8,700 – –

(No. 2.)

	£.	s.	d.
Amount of Loan	8,700	–	–
Interest which has accrued on the Exchequer Bills	62	7	2
£.	8,762	7	2

PARTICULARS of Expenditure out of the foregoing Loan.

		£.	s.	d.
1839:				
November 21	Paid to Messrs. Patterson & Co., contractors for building the workhouse, being the 1st instalment under their contract	1,000	–	–
— 28	Paid Mr. Oliver Bond, purchase-money for workhouse site	762	5	10
December 2	Paid Messrs. Patterson & Co. 2d instalment under their contract	900	–	–

		£.	s.	d.
1840:				
January - 27	Paid Messrs. Patterson & Co., 3d instalment under their contract	900	–	–
March - 28	— Ditto - - 4th instalment - - ditto -	400	–	–
June - - 4	— Ditto - - 5th instalment - - ditto -	2,000	–	–
July - - 15	— Ditto - - 6th instalment - - ditto -	800	–	–
— - - 20	Paid Belfast Bank, Londonderry branch, to re-imburse the guardians the amount advanced to Mr. John Gallagher, the clerk of the works, for salary and contingent expenses, from 13th July 1839 to 16th May 1840 - - - - - - - - £. 94 1 2			
	Paid interest on purchase-money for workhouse site - - - - - 15 17 7			
		109	18	9
— - - 22	Paid Mr. John Gallagher, clerk of the works, salary and contingent expenses, from 17th May to 30th June -	13	7	5
August - 28	— - ditto - from 1st to 31st July - -	7	4	–
September - 18	Paid the publishers of the "General Advertiser," for advertising notice to builders, inviting tenders to erect the workhouse - - - - - - -	1	–	–
— - 22	Paid Mr. Gallagher, salary and contingent expenses, from 1st to 31st May - - - - - -	6	16	6
October - 19	— Ditto - - - 1st to 30th September - -	6	17	6
November - 7	— Ditto - - - 1st to 31st October - -	7	2	3
December - 18	— Ditto - - - 2nd to 14th November - -	3	3	9
— - 29	Paid Mr. Ferguson, for ironmongery supplied to the workhouse - - - - - - - - -	84	17	4
1841:				
February - 20	Paid Mr. Tierney, Crown solicitor, costs for preparing conveyance of workhouse site - - - - -	49	–	6
March - 13	Paid Mr. Gallagher, expenses incurred in attending to wind up contractors' accounts - - - - -	–	11	11
April - 5	Paid Messrs. Patterson & Co., 7th instalment under their contract - - - - - - - -	700	–	–
October - 6	— Ditto - on account of their contract for building the workhouse, and for executing additional works - - - - - - - - - -	989	1	5
	Messrs. Barnes & Winter for fees for preparing deeds of charge - - - - - - - - -	21	–	–
	£.	8,762	7	2

SUMMARY of EXPENDITURE, as per the foregoing Account.

Paid for Workhouse Site:						£.	s.	d.
Purchase-money - - - - - - - -						762	5	10
Interest thereon - - - - - - - -						15	17	7
						778	3	5
Paid the contract for building the workhouse - -						-	-	-
						7,689	1	5
Paid for ironmongery - - - - - -						-	-	-
						84	17	4
Paid Contingencies:								
Clerk of the works - - - - - -						139	4	6
Law Costs:		£.	s.	d.				
Crown solicitor's costs - -		49	–	6				
Exchequer Bill Loan solicitor's costs - - - - -		21	–	–				
						70	–	6
Advertisement - - - - - -						1	–	–
						210	5	–
					£.	8,762	7	2

(No. 3.)

ACCOUNT showing the Outstanding Liabilities incurred, and the further Amount required for the Payment of the Builders' Accounts:

Builders' Accounts:	£.	s.	d.	£.	s.	d.
Amount of contract for building - - - -	6,780	–	–			
Account for additional works, fittings, fixtures, &c. -	1,656	1	5			
				8,436	1	5
Paid to the contractors, as per the foregoing detailed account - -				7,689	1	5
Balance due to the Contractors - - - £.				747	–	–

By order of the Board,

(signed) *Arthur Moore*,
Chief Clerk.

Poor Law Commission Office, Dublin,
10 February 1842.

XIX.—COPY of LETTER from the Clerk of the Union to the Commissioners, dated 12 February 1842.

(No. 1,841 D/42.)

Gentlemen, Londonderry, 12 February 1842.

I AM directed by the Board of Guardians of the Londonderry Union to inform you, that they have had under consideration your order, dated the 5th instant, for borrowing 1,400*l.* for the completion of the workhouse, also your letter of explanation, dated the 10th instant, No. 1,536, d., together with the accompanying documents; upon which the guardians have resolved that a communication should be addressed to you in reply, requesting you would take into consideration their letter of remonstrance, dated the 7th of December 1841, against the charges contained in the contractors' accounts for extra work, and that the consideration of the application for borrowing this additional sum be deferred till the Board have your reply.

I have, &c.
(signed) *Samuel Kennedy*,
Clerk to the Board of Guardians.

To the Poor Law Commissioners,
Dublin.

XX.—COPY of LETTER from the Commissioners to the Board of Guardians, dated 17 February 1842.

(No. 789, 1841, 1,916, d.)

Poor Law Commission Office, Dublin,
17 February 1842.

Sir,

THE Poor Law Commissioners have had under consideration minutes of proceedings of the Board of Guardians of the Londonderry Union, on the 12th instant, together with your letters of the 19th ultimo and 12th instant, relative to the further loan for defraying the cost of the workhouse; and the Commissioners desire to state, that the Irish Poor Relief Act having vested the entire responsibility of providing the workhouses in the Commissioners, they have felt it their duty to make all the arrangements for that purpose with strict regard to economy and the interests of the Unions.

With reference to the reductions proposed in the contractors' accounts by Mr. Hagerty, the Commissioners desire to state, that the accounts for the Londonderry Workhouse have, like those for other workhouses, been minutely and carefully examined by their architect, with reference to the works being included in the contract or not, with reference to the quantities charged for, and with reference to the prices. It is scarcely to be expected that any account that might be subjected

subjected to the examination of different professional men should not give rise to some difference of opinion as to particular items; but the Commissioners consider that their architect is in a condition which enables him better to decide upon the propriety of the charges than another who had no part in the arrangements for providing this and other workhouses, and as the terms of the contract stipulate that his award shall be conclusive, and that all allowances or deductions for extra or omitted works respectively shall be ascertained and settled by the architect of the Commission, the Commissioners are not prepared to alter the amount to be paid to the contractor, as certified by him.

The Commissioners accordingly request that the guardians will, at their next meeting, sign the application for the further loan, in compliance with the Commissioners' order.

Mr. Hagerty's report having been referred to Mr. Wilkinson (who is at present absent from Dublin on duty), it cannot be returned herewith; but it will be forwarded as soon as it can be obtained, in accordance with the request contained in your letter of 19th January.

By order of the Board,

(signed) *Arthur Moore*,
Chief Clerk.

To the Clerk to the Guardians,
Londonderry Union.

XXI.—Copy of LETTER from the Clerk of the Union to the Commissioners, dated 19th February 1842.

(No. 2,114 D/42.)

Gentlemen, Londonderry, 19 February 1842.

I am directed by the Board of Guardians for the Londonderry Union to transmit to you the enclosed application to the Exchequer Bill Loan Commissioners for an additional loan of 1,400 *l.*, for completing the building, fitting, and furnishing of the workhouse.

I have, &c.
(signed) *Samuel Kennedy.*

To the Poor Law Commissioners, Dublin.

— No. 5. —

CORRESPONDENCE with the surviving Contractor relative to the Accounts.

XXII.—Copy of LETTER from the Commissioners to the Contractor, dated 7th October 1841.

(No. 7,267, d.)

Notice to Contractor for Receipt of an Instalment.

Poor Law Commission Office, Dublin,
Sir, 7 October 1841.

The Poor Law Commissioners are now prepared to pay you the sum of 989 *l.* 1 *s.* 5 *d.* out of the sum of 1,736 *l.* 1 *s.* 5 *d.*, being the amount of the balance due to the late firm of Patterson & Catcheside, on their contract for erecting the workhouse of the above-named Unions, and for supplying fittings, fixtures, and additional works therein; and they will cause an order on the Bank of Ireland for the amount to be delivered at this office to you, or to any person who may present your receipt for the instalment, in the subjoined form, duly stamped, together with this letter; or, if you so desire, they will give directions to have the amount placed to your credit at any branch of the Bank of Ireland which you shall name for the

purpose, in which case a letter of credit will be forthwith transmitted to you from the Bank, on presenting which, with a stamped receipt in the subjoined form, and this letter, you will receive payment at the branch appointed.

If you prefer receiving payment through any other banking establishment, your receipt must be forwarded to the office of its agency in Dublin, for the purpose of being presented here as an authority for delivering the bank order for the sum payable.

By order of the Board,

(signed) *Arthur Moore*,
Chief Clerk.

To Mr. George Patterson,
late Firm of Patterson & Catcheside, Sligo.

Form of Receipt referred to in foregoing Letter.

Received of the Poor Law Commissioners the sum of Nine hundred and Eighty-nine pounds One shilling and Five pence sterling, in part payment of the sum of One thousand Seven hundred and Thirty-six pounds One shilling and Five-pence, being the amount of the balance due to the late firm of Patterson & Catcheside, on their contract for erecting the Londonderry Union Workhouse, and for supplying fittings, fixtures, and additional works therein.

XXIII.—Copy of LETTER from the Contractor to the Commissioners, dated 10 October 1841.

(No. 9,313 D/41.)

Sir, Ballina, 10 October 1841.

I have received yours of 7th instant, No. 7,267, relative to the balance due on Derry account. Although there may be apparent grounds for Mr. Wilkinson making such heavy deductions, yet such in reality is not the case; for I must say that that bill was made out by Mr. Catcheside when labouring under an illness which terminated in his death, and that the prices charged by him in many instances would not cover first-cost price; instance the mason work, which could not be done for less in that locality than 8 *s.* 9 *d.*, and this would leave a profit of about 4 *d.* per perch; this item is charged in our account 7 *s.*, and several things were done which were not charged at all. However, the matter is not now to be recalled, and we in a great measure have ourselves to blame. I have never got the particulars of the deductions made by Mr. Wilkinson, and which I think I am entitled to; and moreover, there were two or three small accounts subsequently furnished, which I fear Mr. Wilkinson has overlooked. In this case were I to send you the description of receipt you require, those small accounts could not again be brought forward. I must only add, that it is a matter of the greatest grievance that after the lapse of twelve months (the bare interest of the money for that term would be equal to 180 *l.* to 190 *l.*) that the whole matter cannot be brought to a close. I beg you will inquire after those small accounts, and if overlooked to have them added to the balance previous to the receipts you require being passed. I have other parties to account to for my deeds; and must therefore show, if possible, that I have not done wrong.

I have, &c.

To Arthur Moore, Esq. (signed) *Geo. Patterson.*

XXIV.—OBSERVATIONS by the Commissioners' Architect, stating the Answer given to the foregoing Letter, dated 6th November 1841.

Informed Mr. Patterson that his accounts were received too late to be included in the bill of additional works reported on by me to the Poor Law Commissioners, and that the payment of them must depend on the obtaining a sufficient sum in the additional loan to be applied for, and that if there is a loss to him it must be attributed to his own oversight.

6 March 1841. (signed) *Geo. Wilkinson.*

XXV.—Copy of LETTER from the Contractor to the Commissioners, dated 21st January 1842; with two Enclosures.

(No. 874 D/42.)

Gentlemen, Westland Row, Dublin, 21 January 1842.

I beg leave most respectfully to send you the enclosed letters from the executors of the late Mr. Catcheside (my partner), relative to the winding up of his affairs; and in order to prevent any unpleasant matter taking place, and for the protection of myself, I must request you will have all the extra works executed at the Londonderry Union Workhouse by the late firm of Patterson & Catcheside gone into and valued, in order that the parties interested may have nothing to complain of on my part.

I am sorry I must agree with them in opinion that the accounts furnished are erroneous in many particulars, and were furnished without my knowledge; but as the matter is still open and unsettled, I hope you will see no objection in complying with the request made by Mr. Catcheside's executors, particularly as you have granted this privilege to other contractors.

I have, &c.

To the Poor Law Commissioners. (signed) *Geo. Patterson.*

Observations of the Commissioners' Architect on last paragraph of foregoing Letter referred to him.

No accounts brought to a close, as the Derry were at the time of this application, have been disturbed. The Derry accounts were gone into carefully; and it was considered that the partner of Mr. Patterson, who furnished the accounts, made all claims that he considered they were entitled to.

5 March 1840. (signed) *Geo. W.*

Enclosure No. 1, in foregoing Letter.

LETTER from Executor of Mr. *Catcheside* to Mr. *Patterson*, surviving Contractor; dated 1 October 1841.

My dear Sir, 15, Charlemont-place, Dublin, 1 October 1841.

The more I think of our conversation on the subject of the poor-law houses, the more firmly is my opinion strengthened that you should have nothing whatever to do with the guardians, or any officer of theirs, and that you should not allow your account furnished for Derry to be reduced in any way. In fact, I really think it should have been considerably more than what it is. I am quite certain that the representatives of our late friend Mr. Catcheside will hold you accountable for the amount of any accounts that were furnished by him; and therefore I think it only right to give you my decided opinion as executor, in order to prevent any unpleasant difference between us hereafter. The Commissioners should surely settle this account with you, as the house has been so long given up to them.

I am, &c.

(signed) *Joseph Jackson.*

Enclosure, No. 2.

Further LETTER from Mr. *Catcheside*'s Executor to the surviving Contractor, dated 18 January 1842.

15, Charlemont-place, Dublin,
18 January 1842.

My dear Sir,

In reminding you of my cautionary letter of 1st October last, I have to add that I have since learned, that at the time when our late friend, Mr. Catcheside, furnished the account for Londonderry, he was unable, from his illness and weakness, personally to superintend the measurements, or point out different items which should have been charged, the amount of which, I believe, would be several hundred pounds more than the amount furnished; I therefore request that you may lose no time in having this fully inquired into, and the Commissioners furnished with an amended bill of anything that has been omitted or charged under the value.

At all events, I beg you to understand that I shall hold you accountable for the full amount actually furnished, and further for such other amount as shall be equitably due on this transaction.

Requesting your prompt attention, as you are aware that the time is quickly passing in which I shall have to wind up all matters as executor to Mr. C., and wishing to do so, as far as I can, in a proper manner,

I remain, &c.
(signed) *Joseph Jackson.*

POOR LAW (IRELAND).

RETURN to an ORDER of the Honourable The House of Commons, dated 28 February 1842;—*for*,

COPIES of the CORRESPONDENCE between the Poor Law Commissioners in *Ireland* and the Boards of Guardians of the *North* and *South Dublin* Unions, relative to the Duties and Payment of the Medical Officers of those Unions; and of the CIRCULAR addressed by the Poor Law Commissioners in *Ireland* to the Boards of Guardians there, on the subject of their Report on Medical Charities, with the REPLIES they have received to it.

Poor Law Commission Office, Dublin, 2 April 1842.

ARTHUR MOORE,
Chief Clerk.

Ordered, by The House of Commons, *to be Printed*, 30 *May* 1842.

I.—SOUTH DUBLIN UNION.

No. 1.—COMMUNICATION from the Board of Guardians to the Poor Law Commissioners.

(No. 205 D. 40.)

Gentlemen, Dublin, 11 January 1840.

I AM directed by the Board of Guardians of the South Dublin Union to transmit you a copy of the annexed Resolutions, passed on Thursday, 9th instant.

I have, &c.
(signed) *Peter Gerraty*,
Clerk of the Union.

[Annex to foregoing Letter.]

Moved by Mr. Mackay, seconded by Mr. R. Smyth:
Resolved, That a physician, a surgeon, and a resident apothecary, be appointed to the South Dublin Union workhouse.

Moved by Alderman Perrin, seconded by Dr. Nalty:
That the salaries of the physician and surgeon should be 100*l.* a year to each.

An amendment was moved by Mr. Gavin, seconded by Mr. Boileau:
That 60*l.* be the sum fixed on for each.
On the question being put by the chairman, the amendment was carried.

Mr. La Touche moved, that the salary of apothecary should be 60*l.*:
Mr. Gavin moved, as an amendment, that it should be 80*l.*:
A division was called for, and the amendment was carried.

Moved by Mr. Joseph Lentaigne, seconded by Alderman Perrin:
Resolved, That no person be elected to fill the situations of physician, surgeon, or apothecary, except qualified by the Dublin Colleges.

No. 2.—Letter from the Commissioners to the Board of Guardians.

(No. 205 D. 40.)

Poor Law Commission Office, Dublin,
15 January 1840.

Sir,

The Poor Law Commissioners desire to acknowledge the receipt of your letter of the 11th instant, transmitting a copy of the resolutions passed by the Board of Guardians of the South Dublin Union, at their meeting on the 9th instant; and the Commissioners desire to express their approval of the resolution to the effect that a physician, a surgeon, and a resident apothecary, be appointed to the Union Workhouse; they also approve of the sums proposed as the salaries of the physician and surgeon, viz. 60*l.* a year for each.

With reference to the resolution, fixing the salary of the apothecary at 80*l.* per annum, the Commissioners desire to state, that before receiving this communication they had sanctioned a salary of 60*l.* per annum for the resident apothecary of the North Dublin Union, as suggested by the Board of Guardians; that such a salary appears to the Commissioners reasonable, and an amount of remuneration for which the services of a properly-qualified apothecary may be secured; which opinion is confirmed by the fact of 60*l.* being the salary at the present time paid to the chief apothecary of the House of Industry. The Commissioners, therefore, for these considerations, and especially with a view to the expediency of keeping the establishments of the two Dublin Unions similar in extent and in expense, request the Board of Guardians of the South Dublin Union to consider whether it will not be better to commence with a salary of 60*l.*; and the Commissioners would further observe, that at any future period, when the amount of duty to be performed by the apothecary is exactly ascertained, the salary may, if it should then appear necessary to raise it, be increased, whereas it is always difficult to reduce a salary which has one been determined upon.

The Commissioners desire to state, with reference to the last resolution, by which the guardians restrict the holding of the situations of physician, surgeon, or apothecary to those persons only who are qualified by the Dublin Colleges, that the Legislature has in this instance omitted, advisedly, as the Commissioners believe, any limitation on the choice of Boards of Guardians in the appointment of medical officers; and the Commissioners, having regard to the 31st section of the Irish Poor Relief Act, which imposes on them the duty of prescribing the qualifications of all paid officers, do not feel it incumbent on them to restrict, by any such prohibition as that contained in this resolution, the number of professional gentlemen from whom the guardians have to select the physician, surgeon, and apothecary of the workhouse; it being of primary importance that the guardians should, in providing medical relief for the destitute, be at liberty to procure it wherever it can best be found.

(By order of the Board),

(signed) *W. Stanley,*
Assistant Secretary.

No. 3.—Extracts from Minutes of Board of Guardians, 30 January 1841.

Resolved, That in consequence of the Poor Law Commissioners having refused their sanction to a resolution of this Board, that no person should be eligible to a medical appointment unless qualified by the Dublin Colleges, the Board now rescind that resolution.

On the motion of Mr. Dolan, it was resolved that the salary of the apothecary be reduced from 80*l.* to 60*l.* a year for the present.

Mr. O'Dwyer postponed his motion till Thursday next.

The clerk was directed to insert an advertisement in the usual newspapers, that the Board will proceed to the election of an apothecary on Thursday next.

The Board proceeded to the election of a physician: 14 applications were received. Moved by Alderman Perrin, that the applications of the surgeons be now read.

Sir Robert Shaw moved as an amendment that the physicians be first disposed of.

of. The amendment was carried. Six were selected out of the original number, having the majority of votes.

Moved by Mr. Lentaigne, seconded by the Lord Mayor, that the Board now proceed to the election of two out of the six.

Mr. La Touche moved as an amendment that four candidates be selected.

The question was put and the amendment carried. Ultimately the list was reduced to two, and on a division there appeared 24 votes for Dr. Lees and 16 for Dr. Brady, when the chairman declared Dr. Lees to be duly elected physician to the South Dublin Union Workhouse.

The Board next proceeded to the election of a surgeon: 19 applications were received, which were read over by the chairman. The election was conducted on the same plan as the former, and ultimately reduced to two, Surgeons Trant and Shannon; on a division, the latter appeared to have 28 votes and the former 12, on which the chairman declared Surgeon Shannon to be duly elected surgeon to the South Dublin Union Workhouse.

No. 4.—Letter from Commissioners to the Board of Guardians.

Poor Law Commission Office, Dublin,
Sir, 8 February 1841.

The Poor Law Commissioners acknowledge the receipt of a copy of a resolution passed by the Board of Guardians of the South Dublin Union, at their meetings, on the 30th ultimo and 1st instant, and they desire to convey to the guardians their sanction to the appointment of Cathcart Lees, Esq. as physician, and Peter Shannon, Esq. as surgeon of the South Dublin Union Workhouse respectively.

The testimonials sent with your letter are returned herewith.

(By order of the Board),
(signed) *W. Stanley*,
Assistant Secretary.

No. 5.—Letter from the Clerk of the Guardians to the Commissioners.

(No. 612 D. 40.)

Gentlemen, Dublin, 7 February 1840.

I am directed by the Board of Guardians to inform you, that at a meeting held yesterday, the 6th instant, James F. Grant, Esq. was declared by the chairman duly elected apothecary to the Union Workhouse, at a salary of 60*l.* a year, with apartments, coals, candles, and a sufficient quantity of the provisions used in the establishment.

I send herewith his testimonials.

I have, &c.
(signed) *Peter Gerraty*,
Clerk of the Union.

No. 6.—Letter from the Commissioners to the Board of Guardians.

(612 D.)

Poor Law Commission Office, Dublin,
Sir, 12 February 1840.

The Poor Law Commissioners acknowledge the receipt of your letter of the 7th instant, and desire to convey to the Board of Guardians of the South Dublin Union their sanction to the appointment of Mr. James F. Grant, as apothecary to the Union Workhouse, at a salary of 60*l.* per annum, with apartments, coals, candles, and a reasonable allowance of the articles of provision specified in the dietary. Mr. Grant's testimonials are returned herewith.

(By order of the Board),
(signed) *W. Stanley*,
Assistant Secretary.

No. 7.—Resolution of the Board of Guardians, 24 June 1841.

(No. 5847 D. 41.)

That the salary of the medical men, physician and surgeon, of the South Dublin Union be raised from 60 to 100*l.* per annum.

No. 8.—Letter from the Commissioners to the Board of Gaurdians.

(5847 D.)

Poor Law Commission Office, Dublin,
13 July 1841.

Sir,

The Poor Law Commissioners have had under consideration the resolution of the Board of Guardians of the South Dublin Union, communicated in your letter of the 26th ultimo, proposing an increase of 40*l.* to the salaries of the physician and surgeon of the workhouse, whereby the annual remuneration of each officer would be raised from 60*l.* to 100*l.*

With reference to this resolution, the Commissioners have to state the following grounds on which they feel it incumbent on them to withhold their sanction from the proposed increase.

At the election of medical officers, when the present physician and surgeon were chosen, the amount of salary being first settled and published, a number of gentlemen of known professional competency presented themselves as candidates for the offices; the Commissioners had no hesitation in confirming the choice of the Guardians on that occasion, and they willingly admit that the services rendered by the physician and surgeon have fully justified the selection. But the Commissioners are persuaded that if the offices were now vacant, and the salary the same, candidates of unexceptionable claims would again come forward; and though the principle of bestowing office upon him who will take it upon the lowest terms is not absolutely asserted, still it must not be lost sight of, where the remuneration is to be paid out of a public fund, collected and expended by a board of representatives, who are the trustees of those whom they represent.

The Commissioners do not consider it just towards the ratepayers that the Guardians should testify their approval of the services of an officer by raising his salary; the true principle is to adjust the amount of remuneration to the extent of duty to be performed, and to see that the duty is performed by any one who undertakes it at the fixed rate of remuneration. If, from circumstances, it should happen that the duties of any office are so augmented as to become disproportionate to the salary attached to it, there is then fair ground for augmenting the salary also. The salary of the physician and surgeon of the workhouse is the same as that paid by the Government to the junior physicians of the Whitworth Hospital, and it is presumed by the Commissioners that the duties of the one situation are not more onerous than those of the other. It is, however, the intention of the Commissioners, at no distant period, to cause official inquiry to be made on this point; they consider it not improbable that from defective arrangements, or other causes, the medical officers of the workhouse may be under the necessity of devoting more of their time to their duties there than the occasion really requires, and more than is compatible with the full exercise of their professional avocations elsewhere, to the detriment of their personal interests. Should such prove to be the case, the Commissioners will call upon the Guardians to co-operate with them in applying a remedy; but the Commissioners are at present of opinion, that the amount of salary originally fixed affords a fair remuneration for the attendance and trouble which, under ordinary circumstances, the medical officers of such an establishment as the South Dublin Workhouse should be required to bestow.

(By order of the Board),

(signed) *Arthur Moore*, Chief Clerk.

No. 9.—Resolution of Board of Guardians, 12 August 1841.

(No. 7351 D. 41.)

Resolved, That the Commissioners be requested to reconsider their letter to the clerk of the Board of Guardians, relative to the increased salary of the physician and surgeon to the South Dublin Union, that resolution having been unanimously passed by a full Board of Guardians, who, on reconsideration, are of opinion that it should be complied with by the Commissioners.

No. 10.—Letter from the Commissioners to the Board of Guardians.

Poor Law Commission Office, Dublin,
Sir, 25 August 1841.

The Poor Law Commissioners acknowledge the receipt of your communication of the 13th instant, containing extracts from the minutes of proceedings of the Board of Guardians of the South Dublin Union on the 12th instant, and with reference to the resolution in which the Guardians request the Commissioners to reconsider their letter of the 13th ultimo, relative to the salary of the physician and surgeon of the workhouse, the Commissioners desire to state that it is their intention to have a complete investigation made into the medical relief given in the workhouse. Among the objects they have in view, is that of ascertaining the demand which ought fairly to be made upon the medical officers for their time and labour; and with the data thus acquired, the Commissioners will be happy to comply with the request of the Board of Guardians, and reconsider their decision as to the proposed increase of salary to the physician and surgeon.

(By order of the Board),

(signed) *Arthur Moore*, Chief Clerk.

No. 11.—Letter from the Commissioners to the Board of Guardians, with an Enclosure.

Poor Law Commission Office, Dublin,
Sir, 30 September 1841.

With reference to their letter of the 25th August, relative to the medical arrangements connected with the South Dublin Union Workhouse, the Poor Law Commissioners desire to inform the Board of Guardians that they have caused their medical assistant commissioner, Mr. Phelan, to examine and inquire into the subject, in reference to the two Dublin Unions, and the Commissioners transmit herewith, for the consideration of the Guardians, a copy of his report thereon.

(By order of the Board),

(signed) *Arthur Moore*, Chief Clerk.

Enclosure in foregoing Letter.

Report to the Commissioners from *Denis Phelan*, Esq. m. r. c. s. Assistant Poor Law Commissioner.

Gentlemen, Rathmines, 6 September 1841.

I have the honour of informing you that, in pursuance of your instructions that I should "take an early opportunity of examining into the medical duties as now performed by the medical officers of the two Dublin Workhouses, and report thereon;" I have accompanied these gentlemen through the hospitals, and such other parts of these establishments as are appropriated to the sick, and have examined the arrangements by which they perform their respective duties.

The physician and surgeon prescribe for the sick daily, by such an arrangement as enables each of these officers to devote his attention to about one-half the

patients in the hospitals, infirm sick wards, and nursery. They also examine, and, when necessary, prescribe for any other inmates who are reported to be ill.

The duties of the apothecary at each workhouse are understood to be, to prepare and dispense the medicines directed by the physician and surgeon, and to regulate the diet books; but in the absence of the superior medical officers he visits such of the inmates, whether in or out of hospital, as are reported to have become suddenly ill, to whom he gives such medicines as the state of the patient appears to require. This he does with the knowledge of the physician and surgeon, though no written or other instructions appear to have been given to that effect. It is, however, optional with the apothecaries to send for the superior officers in any such case, but this they have found unnecessary, except on a few occasions. The apothecary of the North Dublin Workhouse, in addition, attends such labour cases as occur in the house.

South Dublin Workhouse.

From the 24th of April 1840 to the 31st of August 1841, the number admitted into the South Dublin Workhouse was 4,615. During that period, it appears by the "registry of sickness and mortality," that 5,750 cases were treated by the physician and surgeon, of whom 4,367 were taken into hospital, and 1,383 attended in the infirm and nursery wards.

The deaths amounted to 426, being 9 $\frac{1}{5}$ per cent. on the workhouse admission, and 9 per cent. on the hospital admissions.

The number of patients casually prescribed for is not recorded, but it may perhaps amount to 20 daily.

On the day of inspection, the hospitals contained 126 patients; there were besides 78 in the sick infirm wards; making a total of 204, more or less, under medical treatment.

The number of days during which each patient on an average remained in hospital is nearly 24.

North Dublin Union Workhouse.

The number of destitute admitted into the North Dublin Workhouse from the 4th of May 1840 to the 31st of August 1841, was 4,171, of which 2,550 were sent into hospital. The deaths amounted to 384, being 9 $\frac{1}{5}$ per cent. on the workhouse admissions, and 15 per cent. on the hospitals admissions.

It thus appears that the deaths in both bear the same relative proportion to the number in the house.

About 35 are stated to be prescribed for daily at this house, exclusive of hospital patients; some of the former in both houses require medical care, but others apply for it with a view to induce the medical officer to order them change of diet; in either case his time is equally occupied.

The average number of days during which each patient remained in hospital was 23 $\frac{2}{3}$.

I am of opinion that the duties of the medical officers of each institution are diligently and faithfully performed.

It is not possible to precisely estimate the time that must necessarily be occupied in the due performance of these duties, as much depends on the method and tact of the prescriber; but as all the sick in the hospitals, infirm wards, and nursery, and all other inmates who report themselves to be ill, are daily examined by the physician or surgeon, the time so occupied must be considerable.

In some large public institutions, the minor medical duties are performed by the resident medical officer, who refers to the physician or surgeon such cases as require their more particular attention. By this arrangement the time of the resident officer would be usefully occupied in prescribing for these lighter cases, whilst it ensures his frequent surveillance over the entire of the sick department, and the attention of the superior officers to all that requires it; were such an arrangement carried out in these workhouses, the time and labour of the physicians and surgeons would be considerably lessened; and, as the resident apothecaries are well educated and intelligent, it is reasonable to suppose that the sick would be not less efficiently attended.

It is possible that the superior medical officers may not at present be favourable to such a subdivision of labour; but if the guardians concurred in this view,

the

the medical officers would probably, on reconsideration, see its advantages and readily fall in with it.

I annex a Table, which shows the sum fixed for medical attendance in each of 35 workhouses, by which it appears that the average cost per head on the full number which they are intended to contain, varies from a minimum of 10 *d.* to a maximum of 2 *s.* 8 *d.*; the mean average of all being 1 *s.* 4⅔ *d.*

I have, &c.

(signed) *Denis Phelan*,
Assistant Poor Law Commissioner.

TABLE annexed to Mr. *Phelan*'s REPORT.

UNION WORKHOUSES provided for 500, or Upwards.

TABLE, showing the Sum paid for MEDICAL ATTENDANCE, and the Average Cost per Head, on the full Establishment.

Name of Union.	Number of Destitute provided for.	Medical Officers' Salaries.	Average Cost of Medical Attendance.	Name of Union.	Number of Destitute provided for.	Medical Officers' Salaries.	Average Cost of Medical Attendance.
		£. s.	s. d.			£. s.	s. d.
Newcastle - -	550	75 –	2 8⅘	Londonderry -	800	50 –	1 3
Clonmel - -	600	75 –	2 6	Strabane - -	800	50 –	1 3
Waterford - -	900	110 –	2 5⅓	Boyle - -	700	40 –	1 1⅘
North Dublin -	*2,000	210 –	2 1⅕	Armagh - -	1,000	50 –	1 –
South Dublin -	*2,000	210 –	2 1⅕	Ballinasloe -	1,000	50 –	1 –
Gorey - -	500	50 –	2 –	Belfast - -	1,000	50 –	1 –
Rathdrum - -	600	60 –	2 –	Banbridge - -	800	40 –	1 –
Naas - - -	550	50 –	1 9⅘	Kilrush - -	800	40 –	1 –
Baltinglass -	500	40 –	1 7⅕	Lisburn - -	800	40 –	1 –
Gort - - -	500	40 –	1 7⅕	Longford - -	1,000	50 –	1 –
Trim - - -	500	40 –	1 7⅕	Loughrea - -	800	40 –	1 –
Rathkeale - -	660	50 –	1 6	Lurgan - -	800	40 –	1 –
Fermoy - -	900	60 –	1 4⅔	Middleton - -	800	40 –	1 –
Limerick - -	*1,600	110 –	1 4½	Nenagh - -	1,000	50 –	1 –
Edenderry - -	600	40 –	1 4	Newry - -	1,000	50 –	1 –
Cork - - -	*2,000	130 –	1 3⅗	Athlone - -	900	40 –	– 10⅔
Ennis - -	800	50 –	1 3	Sligo - - -	1,200	50 –	– 10.
Kilmallock - -	800	50 –	1 3				
				Mean Average - - -			1 4⅘

* The rations of the resident apothecary in each of these houses are assumed to cost the establishment 30 *l.*

No. 12.—RESOLUTION of the Board of Guardians, 30 September 1841.

(No. 8964 D. 41.)

RESOLVED, That Doctors Nalty, Monks, and Kirkwood, be requested to obtain a report from two or more medical practitioners of eminence in this city, as to the duties necessary to be performed by the medical officers of this house, and also as to the salary which would be fair remuneration, on the same scale as the other public institutions in the country.

No. 13.—Extracts from Minutes of Board of Guardians, 21 October 1841.

Resolved, That the medical officers be authorised to impose fines on the hospital nurse for every neglect of duty, as is the case in other hospitals, and to report same to the Board.

The report from Sir Henry Marsh and Surgeon Cusack, presented on the last Board day, having been read, it was moved by Mr. Mackay, seconded by Sir R. Shaw, bart., and resolved, that the report just now read be sent to the Poor Law Commissioners, with a request that they will accede to the wish of this Board, expressed in a resolution unanimously adopted, raising the salaries of the three medical officers from 60 *l.* to 100 *l.* per annum.

Report referred to in foregoing Resolution.

At the request of a committee formed from the Board of Guardians of the South Dublin Union, we have inspected the hospital and other medical and surgical departments of that institution, and we are of opinion that 60 *l.* per annum to each of the medical officers placed over these departments does not by any means adequately remunerate a perfectly qualified physician or surgeon for the labour, time, and care essential to the due discharge of the responsible duties devolving upon them, whether these duties be viewed separately or compared with those of other charitable institutions.

(signed) *H. Marsh*, M. D.
Physician in Ordinary to the Queen in Ireland, &c.

(signed) *J. W. Cusack*, M. D.
10 October 141. Surgeon, Stevens' and Swift's Hospital.

No. 14.—Letter from the Commissioners to the Board of Guardians.

(No. 9829 D. 41.)

Poor Law Commission Office, Dublin,
Sir, 3 November 1841.

The Poor Law Commissioners have had under consideration extracts from the minutes of proceedings of the Board of Guardians of the South Dublin Union, on the 21st ultimo, and in reference to the resolution proposing to authorise the medical officers to impose fines on the hospital nurse, the Commissioners desire to state, that it is the duty of the medical officers to point out to the Board of Guardians, either by means of their report books or through the master or matron of the workhouse, all instances of neglect of duty in the hospital nurse or nospital servants, and it is incumbent on the Board to punish such misconduct by dismissal from office, or otherwise, as the nature of the offence may be. But in the opinion of the Commissioners the Board of Guardians cannot delegate the power necessary to maintain the discipline of the establishment to the medical officers, or to make any officer or servant amenable to them, or enable them to exercise any authority within the workhouse that ought to be exercised by the master and matron, who are properly responsible for the conduct of the inferior officers, the assistants and servants.

In reference to the increase proposed to be made in the salaries of the medical officers of the Union, the Commissioners desire to state, that they have read the report of Sir Henry Marsh and Doctor Cusack, to the effect that the sum of 60 *l.* per annum is not a sufficient remuneration to a perfectly qualified physician or surgeon for the labour, time, and care essential to the due discharge of the duties of medical officers to the workhouse, and have bestowed their best consideration upon the resolution of the Board of Guardians, requesting them to raise the salary of each of the three medical officers of the workhouse from 60 *l.* to 100 *l.* a year.

The Commissioners have on former occasions repeatedly expressed their unwillingness to augment the expense of this department of the workhouse, which, exclusive of the cost of medicines and of extra diet, amounts to at least 240 *l.* a year; for the value of lodging, rations, and other emoluments allowed to the resident

dent apothecary cannot be estimated at less than 60 *l.* You are already aware that the amount of salary paid to the medical officers of the Dublin workhouses is proportionately higher than that paid in other Irish Unions; and the Commissioners, upon referring to a statement of the salaries of medical officers of workhouses in London, Liverpool, Sheffield, Nottingham, and Leicester, do not find one in which the amount, exclusive of the cost of medicines, (which in most instances in England are provided at the expense of the medical officers,) equals the amount paid in each of the Dublin workhouses.

Under these circumstances, the Commissioners, feeling that upon them, and not upon the Board of Guardians, lies the responsibility of fixing and regulating the salaries of paid officers, must adhere to their former arrangement, and decline to augment the remuneration of the three medical officers of the workhouse in the way proposed.

But the Commissioners would suggest the following course for the consideration of the Board of Guardians, without however wishing to disturb the existing arrangement, should the present medical officers not object to its continuance.

In the event of the present medical officers being unwilling to continue their services, the Commissioners would consider it advisable, should no qualified persons propose themselves as candidates to the vacant offices at the present salaries, to consolidate the offices and salaries of physician and surgeon. There are in Dublin medical gentlemen eminently qualified to practise in both branches of the profession, from among whom a perfectly competent officer could be selected, and the Commissioners entertain no doubt that a salary of 100 *l.* or 120 *l.* a year would secure for the Guardians the services of such an officer.

The Commissioners repeat that this suggestion is merely made to meet the possible case of a resignation on the part of your present physician and surgeon, on the ground of insufficient remuneration.

(By order of the Board),
(signed) *Arthur Moore*,
Chief Clerk.

No. 15.—Communication from Clerk of the Guardians to the Commissioners.

(No. 10452 D. 41.)

Gentlemen, South Dublin Union, 12 November 1841.

I am directed by the Board of Guardians of the South Dublin Union to transmit to you the following copy of a resolution passed at their meeting on yesterday.

Resolved, That the officers of this institution being elected by and under the control and management of this Board, the Board is fully qualified to form a correct judgment of the remuneration which should be allotted to each officer; and having already twice unanimously supported an increase of salary to the physician and surgeon on the broad principle of justice, we are still of opinion that their salaries should be increased. We cannot agree in the proposition laid down in the Commissioners' letter, fully satisfied that one medical gentleman could not perform the duties for any salary, as the two medical gentlemen are occupied even during the healthy season nearly five hours. Under these circumstances we, as Guardians, are desirous to pay our medical officers at the rate of 100 *l.* per annum.

I have, &c.
(signed) *Wm. Kennedy*,
Clerk of the Union.

No. 16.—Extract from Minutes of Board of Guardians, 6 January 1842.

Dr. Monks gave notice that he would, on next day of meeting, move that a committee of six members of this Board be selected to wait on the Poor Law Commissioners, in order to induce them to raise the salaries of the medical officers more in proportion to their heavy duties than is now the case.

No. 17.—Letter from the Clerk of the Union to the Commissioners.

Gentlemen, South Dublin Union, 18 February 1842.

At a meeting of the Board of Guardians of the South Dublin Union on yesterday, the following gentlemen were appointed a committee, viz. Sir Robert Shaw, Alderman Keshan, Councillor Mackay, Captain Nowlan, and Dr. Nalty, "to wait on the Poor Law Commissioners, in order to induce them to sanction an increase of the salaries of the physician and surgeon, in order that their compensation may be more adequate to the serious and heavy duties they have to perform than is now the case; and that said committee be requested to report on this day week."

I am desired to ask if it would be convenient to you to receive the committee on Monday next, and at what hour?

(By order of the Board),
(signed) *Wm. Kennedy*, Clerk of the Union.

No. 18.—Letter from the Commissioners to the Board of Guardians.

(No. 2021 D. 42.)

Poor Law Commission Office, Dublin,
19 February 1842.

Sir,

The Poor Law Commissioners desire to state, in reference to your letter of the 18th instant, that they will be prepared to receive the deputation from the Board of Guardians of the South Dublin Union, relative to the salaries of the medical officers of the workhouse, at one o'clock on Monday next, the 21st instant.

(By order of the Board),
(signed) *Arthur Moore*, Chief Clerk.

No. 19.—Copy of Minute of the Board.

Poor Law Commission Office, Dublin,
21 February 1842.

A deputation from the Board of Guardians of the South Dublin Union, consisting of Sir R. Shaw, Alderman Keshan, Mr. Mackay, Captain Nowlan, and Dr. Nalty, attended and had an interview with the Board, on the subject of the increase of the salaries of the medical officers of the workhouse, proposed by the Board of Guardians.

Reference having been made to the minutes of the Guardians on the subject, the Board stated that the proposed increase of the salaries of the physician and surgeon would not be further objected to, it being represented to be the almost unanimous wish of the Board of Guardians that they should be increased, and that the Commissioners would sanction the increase of salary from 60*l.* to 100*l.* a year to those officers respectively.

Ordered, that a letter be addressed to the Board of Guardians accordingly.

No. 20.—Letter from the Commissioners to the Board of Guardians.

(2021 D. 42.)

Poor Law Commission Office, Dublin,
23 February 1842.

Sir,

With reference to your letter of the 18th instant, the Poor Law Commissioners desire to state, that having received on the 21st instant a deputation of Guardians of the South Dublin Union, on the subject of augmenting the salaries of the physician and surgeon, respectively of the workhouse, and having bestowed their attentive consideration upon the arguments adduced by the gentlemen composing that deputation, in support of an increase of 40*l.* a year to the salary of each of those

those officers, the Commissioners will offer no further opposition to what is represented to be the almost unanimous wish of the Board of Guardians, and therefore desire to convey their sanction to the payment of a salary of 100*l.* a year to the physician and surgeon, respectively, of the South Dublin Union.

(By order of the Board),

(signed) *Arthur Moore*, Chief Clerk.

II.—NORTH DUBLIN UNION.

No. 21.—Extract from Minutes of Board of Guardians, 3 January 1840.

(No. 127 D. 40.)

That the salary of the resident apothecary of the Union be fixed at 60*l.* per annum, with lodging, coals, candles, and such rations as may be furnished to the house generally.

That a salary of 60*l.* a year each be paid to the physician and surgeon to be appointed to the Union Workhouse.

No. 22.—Extract from Letter of the Commissioners to the Board of Guardians, dated 9 January 1840.

(No. 127 D. 40.)

Referring to the minutes of proceedings of the Guardians of the North Dublin Union, on the 3d instant, the Poor Law Commissioners desire to convey to the Board their approval of the following resolutions.

* * * * * * * * * *

That the salary of the resident apothecary of this Union be fixed at 60*l.* per annum, with lodging, coals, candles, and such rations as may be furnished to the house generally.

That a salary of 60*l.* a year each be paid to the physician and surgeon to be appointed to the Union Workhouse.

* * * * * * * * * *

(By order of the Board),

(signed) *W. Stanley*,
Assistant Secretary.

No. 23.—Letter from the Board of Guardians to the Commissioners.

(No. 694 D. 40.)

Office of Poor Law Guardians, North Dublin Union,
Gentlemen, Rotunda, 13 February 1840.

I am directed by the Board of Guardians to inform you that they elected on yesterday a physician, a surgeon, and an apothecary for the Union Workhouse. That James F. Duncan was elected the physician; Frederick Kirkpatrick the surgeon, and Gerard Brown the apothecary, each to have a salary of 60*l.* per annum. The apothecary will reside in the house, and will be allowed, in addition to his salary, coals, candles, and a reasonable quantity of such provisions as will be supplied generally for the establishment.

I have, &c.

(signed) *J. H. Crean*, Clerk.

No. 24.—Letter from the Commissioners to the Board of Guardians.

Poor Law Commission Office, Dublin,
Sir, 25 February 1840.

Referring to your letter of the 13th instant, reporting the appointment by the Board of Guardians of the North Dublin Union, of a physician, a surgeon, and an apothecary for the Union Workhouse, the Poor Law Commissioners desire to convey to the Guardians their sanction to the appointment of Mr. James F. Duncan, as physician, at a salary of 60 *l.* per annum; Mr. Frederick Kirkpatrick, as surgeon, at a salary of 60 *l.* per annum; and Mr. Gerald Brown, as apothecary, at a salary of 60 *l.* per annum. The apothecary to reside in the workhouse, and be allowed, in addition to his salary, coals, candles, and a reasonable quantity of such provisions as will be supplied generally to the establishment and are contained in the dietary.

(By order of the Board),

(signed) *W. Stanley*, Assistant Secretary.

No. 25.—Letter addressed by the Commissioners to the Board of Guardians, enclosing a Copy of Mr. *Phelan*'s Report, given in a previous part of this Return, No. 9.

Poor Law Commission Office, Dublin,
Sir, 29 September 1841.

The Poor Law Commissioners having caused an inquiry to be made by their medical assistant commissioner, Mr. Phelan, into the arrangements for affording medical relief in the two Dublin Unions, they have received from him a Report* on the subject, of which they herewith transmit a copy for the consideration of the Board of Guardians of the North Dublin Union.

(By order of the Board),

(signed) *Arthur Moore*, Chief Clerk.

No. 26.—Resolution of the Board of Guardians.

(No. 2945 D. 42.)

9 March 1842.

It was resolved, upon the motion of Captain Lindsey, that the salaries of the physician and surgeon to the workhouse be increased, from 60 *l.* to 100 *l.* per annum each.

No. 27.—Letter from the Commissioners to the Board of Guardians.

Poor Law Commission Office, Dublin,
Sir, 15 March 1842.

The Poor Law Commissioners have had under consideration the resolution passed at a meeting of the Board of Guardians of the North Dublin Union on the 9th instant, proposing to increase the salaries of the physician and surgeon to the workhouse from 60 *l.* to 100 *l.* per annum each; and under the circumstances the Commissioners desire to state that they will not withhold their approval of the proposed increase.

(By order of the Board),

(signed) *Arthur Moore*, Chief Clerk.

* Enclosure to No. 11, in a previous part of this Return.

STRABANE UNION.

RETURN to an ORDER of the Honourable The House of Commons, dated 20 April 1842;—*for*,

COPIES of any CORRESPONDENCE between the POOR LAW COMMISSIONERS and the BOARD OF GUARDIANS of the *Strabane* Union, relative to the Presentation of an Account of the Sums Paid to the Contractors when the House was declared to be complete; together with an Estimate of the further Sums proposed to be levied off the said Union; and a Statement of the Purposes to which they are intended to be applied.

(Lord Claud Hamilton.)

Poor Law Commission Office, Dublin, 25 May 1842.

ARTHUR MOORE, Chief Clerk.

LIST OF PAPERS.

I.—CORRESPONDENCE WITH THE BOARD OF GUARDIANS.

No. 1. Extract from the Minutes of the Board of Guardians, 26 October 1841 - - p. 2
No. 2. Extract from a Letter of the Poor Law Commissioners to the Board of Guardians, 30 October 1841 - - - - - - - - - - - - - p. 2
No. 3. Extract from Minutes of Guardians, 7 December 1841 - - - - - p. 2
No. 4. Copy of Letter from the Commissioners to the Guardians, 18 December 1841 - p. 2
No. 5. Extract from Minutes of Guardians, 25 January 1842 - - - - - p. 3
No. 6. Communication from the Commissioners to the Guardians, with Statement of Accounts, 31 January 1842 - - - - - - - - - - - - p. 3
No. 7. Extract from Minutes of Guardians, 8 February 1842 - - - - - p. 5

II.—ESTIMATE OF THE FURTHER SUMS PROPOSED TO BE RAISED.

No. 8. Estimate upon which the Order to Borrow, dated 21 November 1839, was grounded p. 5
No. 9. Summary of Expenditure out of the Loan - - - - - - - - p. 6
No. 10. Statement showing the further Amount required to be borrowed - - - - - p. 6

III.—STATEMENT OF THE PURPOSES TO WHICH THE FURTHER LOAN IS TO BE APPLIED.

No. 11. Report by George Wilkinson, Esq. Architect of the Poor Law Commission, to the Commissioners on the Contractors' Accounts - - - - - - - - p. 7

Ordered, by The House of Commons, *to be Printed*, 30 *May* 1842.

Under 1 *oz.*

I.—CORRESPONDENCE WITH THE BOARD OF GUARDIANS.

No. 1.—EXTRACT from MINUTES of Board of Guardians, 26 October 1841.

(No. 9965 D. 41.)

RESOLVED, That the Commissioners are requested to order that an account of the expense of placing boilers, stoves, and pipes, in the Strabane Union Workhouse, shall be furnished as speedily as possible to the clerk.

No. 2.—EXTRACT from LETTER of Poor Law Commissioners to the Board of Guardians.

(No. 9965 D. 41.)

Poor Law Commission Office,
Dublin, 30 Oct. 1841.

Sir,

THE Poor Law Commissioners have had under consideration the resolutions of the Strabane Guardians, passed at their last meeting, and desire to acquaint them, with respect to the expense of the boilers, stoves, and pipes, that the account in detail for all extra works shall be furnished to the Guardians as soon as it has been examined and verified by the architect.

* * * * *

(By order of the Board,)

(signed) *Arthur Moore*,
Chief Clerk.

No. 3.—EXTRACT from MINUTES of Board of Guardians, 7 December 1841.

(No. 11260 D. 41.)

MOVED by Captain Sinclair, seconded by Major Humphreys, and unanimously agreed to:—" The Guardians of the Strabane Union earnestly request the Poor Law Commissioners to order that an account shall be furnished as speedily as possible to their clerk, of the mode in which the sum of 8,300 *l.*, the property of their Union, which was placed in the hands of the Commissioners in the year 1840, has been disposed of.

" The annual election of Guardians is at hand, and the rate-payers will naturally ask an account from those whom they placed their trust in for the bygone year, of the expenditure of this money to so large an amount, and the Guardians hope the Commissioners will enable them to gratify their reasonable desires."

No. 4.—COPY of LETTER from the Poor Law Commissioners to the Board of Guardians.

(No. 11260 D. 41.)

Poor Law Commission Office, Dublin,
18 December 1841.

Sir,

THE Poor Law Commissioners have had under consideration minutes of proceedings of the Board of Guardians of the Strabane Union, on the 7th instant, and in reference to the resolution relative to the accounts of the contractors for building the workhouse, the Commissioners desire to refer the Board of Guardians to the letter addressed to them on the 30th October last, and to state that the accounts have not yet been received from the contractors.

(By order of the Board,)

(signed) *Arthur Moore*,
Chief Clerk.

No. 5.—EXTRACT from MINUTES of Board of Guardians, 25 January 1842.

(No. 1068 D. 42.)

MOVED by Captain Sinclair, seconded by Mr. Keys, and unanimously agreed to, "That repeated applications having been made to the Poor Law Commissioners for an account of the mode in which the sum of 8,300 *l.*, the property of the Strabane Union, which was placed in their hands in the year 1840 has been expended, and no answer having been returned, the Guardians again apply for an account, and respectfully request that it shall be furnished before this day fortnight."

No. 6.—COPY of LETTER from the Poor Law Commissioners to the Board of Guardians.

(No. 1068 D. 42.)

Poor Law Commission Office, Dublin,
31 January 1842.

Sir,

THE Poor Law Commissioners have had before them minutes of proceedings of the Board of Guardians of the Strabane Union on the 23d instant, and in reference to the resolution relative to the expenditure of the loan of 8,300 *l.*, they forward for the information of the Board of Guardians the enclosed account of the loan and the expenditure therefrom; but the account for building the workhouse not having yet been received from the contractor, the account of the loan cannot at present be closed; the Commissioners will, however, communicate with the contractor and their architect, with a view to this being done as soon as is practicable.

(By order of the Board,)

(signed) *Arthur Moore,*
Chief Clerk.

ENCLOSURE in foregoing Letter.

ESTIMATE upon which the Order to Borrow £. 8,300 was grounded, and for the Loan of which application was duly made by the Guardians.

	£.	s.	d.
Amount of contract for building the workhouse - - - - - -	6,885	–	–
Estimated cost of fittings and works, not provided for by the contract -	800	–	–
Contingencies to be provided for, such as payment of clerk of works' salary, and law expenses, &c. - - - - - - - - - -	615	–	–
£.	8,300	–	–

STATEMENT of Expenditure out of the Loan of £. 8,300.

Dr.

1840:		£.	s.	d.
April - - 9	To amount of advance made by the Exchequer Bill Loan Commissioners, for which a deed of charge was duly executed by the Guardians - - - - -	2,000	–	–
September - 17	Ditto - - - - ditto - - - - - - -	3,000	–	–
December - 24	Ditto - - - - ditto - - - - - - -	3,300	–	–
	Interest which has accrued on the Exchequer Bills -	64	9	2
	Premium - - - - - - - - - -	–	1	–
	£.	8,364	10	2

Cr.

		£. s. d.
1840:		
May - - 6	Paid to Mr. Michael Stedman, clerk of works, salary and contingent expenses, from 27th November 1839, being the date of his appointment, to 17 December 1839 - - - - - - -	4 14 6
May - - 18	„ Provincial Bank, to reimburse the Guardians the amount advanced to Mr. Patrick Logue, for his interest in the workhouse site - - -	60 - -
June - - 4	„ Messrs. Patterson & Co., contractors for erecting the workhouse, being the 1st instalment under their contract - - - - - - -	850 - -
July - - 9	„ Ditto - - - - 2d instalment ditto - -	1,000 - -
August - - 8	„ Mr. Jeremiah Seymour, clerk of works, salary and contingent expenses, from 10th March to 30th June - - - - - - - - - -	34 - 3
August - - 20	„ Ditto - - - ditto, from 1st to 31st July -	9 9 5
September - 18	„ Publishers of the General Advertiser, for advertising notice to builders, inviting tenders to erect the workhouse - - - - - -	1 11 6
September - 24	„ Messrs. Patterson & Co., 3d instalment under their contract - - - - - - -	900 - -
—	„ Mr. Seymour, salary and contingent expenses, from 1st to 31st August - - - -	9 9 5
October - 1	„ Messrs. Patterson & Co., 4th instalment under their contract - - - - - - -	1,000 - -
October - 14	„ Mr. Seymour, salary and contingent expenses, from 1st to 30th September - - - -	9 - 6
October - 27	„ Messrs. Patterson & Co., 5th instalment under their contract - - - - - - -	1,000 - -
November - 17	„ Mr. Seymour, salary and contingent expenses, from 1st to 31st October - - - -	9 6 11
December - 29	„ Ditto - - - - ditto, 1st to 30th November -	8 16 1
1841:		
January - 20	„ Messrs. Patterson & Co., 6th instalment under their contract - - - - - - -	1,000 - -
January - 23	„ Mr. Seymour, salary and contingent expenses, from 1st to 31st December - - - -	9 11 4
March - - 2	„ Ditto - - - - ditto, 1st to 31st January -	9 3 1
March - - 11	„ Ditto - - - - ditto, 1st to 28th February -	8 11 11
May - - 27	„ Messrs. Patterson & Co., 7th instalment - -	800 - -
May - - 31	„ Mr. Seymour, salary and contingent expenses, from 1st March to 30th April - - -	19 3 7
June - - 19	„ Ditto - - - - ditto, 1st to 31st May - -	9 3 -
July - - 24	„ Ditto - - - - ditto, 1st to 30th June -	9 3 4
—	„ Messrs. Perry, for ironmongery supplied at the workhouse - - - - - - - -	90 18 2
August - - 26	„ Mr. Seymour, salary and contingent expenses, from 1st to 31st July - - - - -	9 10 -
October - 16	„ Ditto - - - - ditto, 1st August to 30th September - - - - - - - -	18 6 2
November - 6	„ Messrs. Patterson & Co., 8th instalment - - -	500 - -
November - 27	„ Mr. Barney, for drawing plan of workhouse site on deed of conveyance - - - - -	- 5 -
December - 6	„ Mr. T. Smith, amount of account for furniture supplied at the workhouse - - - -	111 3 -

Cr.

1842:		£. s. d.
January - 20	Paid Mr. Seymour, salary and contingent expenses, from 1st October to 31st December - -	4 10 9
—	„ Fees to Messrs. Barnes & Winter, solicitors, for the Exchequer Bill Loan Commissioners, for preparing three deeds of charge, being on the usual scale - - - - - - - -	31 10 –
—	„ Commission on sale of Exchequer Bills - -	– 1 –
	£.	7,527 13 11
	Balance of the Loan in hands - -	836 16 3
	£.	8,364 10 2

(By Order of the Board,)

(signed) *Arthur Moore*,
Chief Clerk.

Poor Law Commission Office, Dublin,
31 January 1842.

No. 7.—EXTRACT from MINUTES of Board of Guardians, 8 February 1842.

(No. 1667 D. 42.)

MOVED by Captain Sinclair, seconded by John Holmes, Esq., and agreed to :—"The Strabane Board of Guardians have the honour of acknowledging the receipt of your letter of the 31st January 1842, with a statement of expenditure of the loan of 8,300 *l.* the property of the Union.

"The Board of Guardians regret that it is not yet in the power of the Commissioners to furnish an account for building the workhouse, although the contractors seem to have been overpaid in November 1841, it appearing that on the 6th of that month, they had received the sum of 7,050 *l.*, and the state of the premises is far from satisfactory; the roof, the windows, the floors, the gates being all very defective. The Guardians respectfully press upon the Commissioners the necessity of bringing their account to a close, that the rate-payers may be aware of the cause for which they are called upon to pay a tax which is severely felt.

"The Arnott Stove furnished for the laundry is quite useless."

II.—ESTIMATE OF THE FURTHER SUMS PROPOSED TO BE RAISED.

No. 8.—ESTIMATE upon which the Order to Borrow, dated 21st November 1839, was grounded:

	£. s. d.
Amount of contract for building the workhouse - - - - - -	6,685 – –
Estimated cost of fittings and fixtures, &c. - - - - - -	800 – –
Estimate for contingencies, such as payment of clerk of works' salary, and law expenses, &c. - - - - - - - - - - - -	615 – –
Total Amount ordered to be Borrowed - - - £.	8,300 – –

	£.	s.	d.	£.	s.	d.
Amount which has been realised under the Order:						
9 April 1840 - - First advance - - -	2,000	–	–			
17 September 1840 - - Second advance - - -	3,000	–	–			
24 December 1840 - - Third advance - - -	3,300	–	–			
				8,300	–	–
Interest and Premium which has accrued on the Exchequer Bills - -				64	10	2
Total - - - £.				8,364	10	2

No. 9.—SUMMARY of Expenditure out of foregoing Loan:

	£.	s.	d.	£.	s.	d.
Site: Compensation to tenant for giving possession - - - -				60	–	–
Building: Instalments paid to contractors for building the workhouse - - - - - - - -	7,650	–	–			
Furniture - - - - - - - -	111	8	–			
Ironmongery - - - - - - - -	90	18	2			
				7,852	6	2
Contingencies:						
Clerk of works' salary - - - - - -	182	–	3			
Advertising - - - - - - -	1	11	6			
Drawing plan of site - - - - - -	–	5	–			
Costs of Exchequer Bill Loan Commissioners' solicitors for preparing deeds of security for repayment of loan - - - - - - - -	31	10	–			
Commission on sale of Exchequer Bill - - -	–	1	–			
				215	7	9
				8,127	13	11
Balance in hand - - -				236	16	3
£.				8,364	10	2

No. 10.—STATEMENT showing the further Amount required to be borrowed:

	£.	s.	d.	£.	s.	d.
Builders' Accounts:						
Amount of contract for building - - - -	6,885	–	–			
Account for fixtures and additional works, as certified	2,338	1	2			
Total amount of contractors' accounts - - - - -				9,223	1	2
Amount of instalments which have been paid - - -				7,650	–	–
Balance due to the Contractors - - -				1,573	1	2
Estimated Amount (the bills not being yet received) of Bills of Costs, in respect of the conveyance of the Site:						
Crown solicitor's costs, on the part of the Commissioners, say	30	–	–			
Grantor's solicitor (the site being a free gift), say - -	30	–	–			
				60	–	–
Total Amounts to be paid - -				1,613	1	2
Balance in hand applicable thereto, as per foregoing summary - -				236	16	3
				1,396	4	11
Add contingencies; as fee on preparation of deed of charge by solicitors of Loan Commissioners, acccording to scale; and to make even sum, Exchequer Bills not being negotiated of less value than 50 *l.* - -				53	15	1
Amount of further Loan that will be required - - - £.				1,450	–	–

III.—STATEMENT OF THE PURPOSES TO WHICH THE FURTHER LOAN IS TO BE APPLIED.

The further amount to be borrowed is required for the payment of the amounts referred to in the foregoing Statement (No. 10).

The purposes for which the charges in the contractors' account have been incurred, are stated in the following report from the architect; the particulars of the works and charges being specified in detail in the account itself.

No. 11.—REPORT by *George Wilkinson*, Esq. Architect of the Poor Law Commission to the Commissioners.

(No. 6412 D. 42.)

Poor Law Commission Office,
Dublin, 24 May 1842.

Gentlemen,

Accompanying is the account of Messrs. Patterson and the late Mr. Catcheside, for the fixtures and other additional works performed at the Strabane Workhouse, in addition to those comprised in their contract for the erection of the building; the total amount of their claim is as follows:—

	£.	s.	d.
Amount of contract - - - - - -	6,885	–	–
Amount of account for fixtures and additional works, as examined - - - - -	2,338	1	2½
Total - - £.	9,223	1	2½
Amount of Instalments paid - -	7,650	–	–
Balance due - - £.	1,573	1	2½

The account comprises works in fixtures, consisting of the several boilers, grates, stoves, pumps, lead pipes, crane, dressers, shelves, rails for bedsteads, bell, partition-screen in dining-hall, &c., &c.; walling-in foundations of the building in excess of the contract depths; alteration of the floors of the dormitories for the construction of sleeping platforms, in accordance with the general directions given by your Board; the substitution of deal floors, to the master's and matron's apartments, instead of the earthen floors contracted for; construction of fire-places and chimnies in rooms, to provide for a resident schoolmaster and schoolmistress; additional work in formation of potatoe store by serving room; in shed enclosures, and in formation of clothes stores; additional drains and sewers outside the building, and various other minor works, which are all specified in detail in the account.

The several items of the amount due to the contractors have been adjusted in accordance with the provisions of the contract, and the account carefully examined throughout, both in regard to the quantities and prices; very considerable reductions have been made thereon, in consequence of several of the items charged being determined to have been provided for by the contract; and also in consequence of the quantities charged being found, in some instances, greater than those actually performed, and in some others, the prices have been deemed to be too high.

The sum included in the loan for the execution of the fixtures, and contingent additional works, is 1,415 *l.*, out of which is to be deducted payments for the clerk of works, and for locks, hinges, &c.; the sum now available is, consequently, inadequate to pay the expense incurred; some minor works which had been introduced into other buildings more advanced, having been adopted at the Strabane Workhouse, for the greater convenience of the establishment, after the contract had been concluded.

In the latter part of the account, it will be seen that considerable charges have been made owing to a change from the site originally contracted for, but under all circumstances, and after a careful consideration of the subject, I am of opinion that the arrangement I have made in respect to this and the other charges in the account is a fair and equitable adjustment.

The cost of the fixtures and additional works has exceeded the cost of those in the Londonderry Union Workhouse, which was built by the same contractors, and from the account of which (then brought to a close) the roughly estimated deficiency of the original loan for Strabane was, last year, stated at 800 *l.*, the account of the contractors not having then been received.

I have to certify that the contractors are entitled to the amount of the account, as above stated, subject to the deduction of the cost of remedying the earthen floors, which have been twice laid by the contractors, but are, I regret to state, still in an unsatisfactory state.

I have, &c.
(signed) *George Wilkinson*,
Architect to the Poor Law Commission.

STRABANE UNION.

CORRESPONDENCE between the POOR LAW COMMISSIONERS and the BOARD OF GUARDIANS of the *Strabane Union*, relative to the Presentation of an Account of the SUMS paid to the Contractors when the House was declared complete.

(Lord Claud Hamilton.)

Ordered, by The House of Commons, *to be Printed,*
30 *May* 1842.

277.

Under 1 *oz.*

CASTLEDERG UNION WORKHOUSE.

RETURN to an Order of the Honourable The House of Commons, dated 14 March 1842;—*for*,

COPIES of Mr. *Wilkinson*'s ESTIMATE for the *Castlederg* UNION WORKHOUSE, of the CONTRACT for building it, and for executing Extra Works, with the Specifications and Statement of Prices (if any), and of any written Orders for Extra Works given by Mr. *Wilkinson* to the Contractor;—of Mr. *Wilkinson*'s REPORT on the *Castlederg* UNION WORKHOUSE, to the Poor Law Commissioners, and of the REPORTS of Messrs. *Leeson* and *Ryan*; of the ACCOUNT for Extra Works and Fittings sent in by the Contractor, with the Deductions made from it by Mr. *Wilkinson*; of Mr. *Keane*'s REPORT on the Workhouse, and of Mr. *Wilkinson*'s OBSERVATIONS on it, with the REPLY of the Board of Guardians of the *Castlederg* Union;—of any NOTICE served on the Contractor by the Poor Law Commissioners, and of any NOTICE served on the Poor Law Commissioners by the Contractor, with Dates;—of the LETTER of the Chairman and Vice Chairman of the *Castlederg* Board of Guardians, of the 2d day of April 1841, addressed to the Poor Law Commissioners, on the State of the Union Workhouse, with the REPLY of the Poor Law Commissioners of the 14th day of April 1841, and the subsequent Communications on the same subject between the Commissioners and the Guardians; and, of any MEMORIALS addressed to his Excellency the Lord Lieutenant of *Ireland* by the *Castlederg* Board of Guardians, on the subject of the *Castlederg* Union Workhouse, with the ANSWERS.

Poor Law Commission Office, Dublin, 8 April 1842.

Arthur Moore,
Chief Clerk.

(*Sir Robert Ferguson.*)

Ordered, by The House of Commons, *to be Printed*, 21 *June* 1842.

I.—Architect's Estimate; Building Contract, Specification, and Extra Works - - - - - - - - - - p. 5

II.—Orders for Extra Works given by the Architect to the Contractor p. 20

III.—Notices served on the Contractor - - - - - - - p. 21

IV.—Communications between the Poor Law Commissioners and the Board of Guardians; Architects' Reports; Accounts and Memorials to the Lord Lieutenant; in the Order of Dates - p. 21

V.—Reports made by the Assistant Architects to the Architect upon Surveys of the Building - - - - - - - p. 53

VI.—Communications of the Commissioners with the Contractor as to the Payment of his Account, and Notices served on them by him - - - - - - - - - - - p. 59

LIST OF DOCUMENTS.

I.—Architect's Estimate; Building Contract, Specification, and Extra Works - p. 5

No. 1.—Tender of Mr. John Maguire for building the Workhouse - - - - - p. 5

No. 2.—Report of the Honourable Charles S. Clements, Assistant Poor Law Commissioner, on the Tenders for building the Workhouse - - - - - - - - - p. 5

No. 3.—Report of George Wilkinson, Esq., Architect of Poor Law Commission, on the Tenders for building the Workhouse - - - - - - - - - - p. 5

No. 4.—Estimate upon which the original Order to borrow (dated 3 October 1839) was grounded, p. 6

No. 5.—Contract for building the Workhouse - - - - - - - - - p. 6

No. 6.—Specification for erection of Workhouse, and Notice to Contractor thereon - - p. 8

No. 7.—Particulars of Fittings; and Alterations noted thereon - - - - - p. 17

II.—Orders for Extra Works given by the Architect to the Contractor - - - - p. 20

No. 8.—Note by Commissioners' Architect - - - - - - - - - p. 20

No. 9.—Memorandum of Letter from Architect to Contractor; 25 November 1840 - - p. 20

No. 10.—Letter from Architect to Contractor; 10 November 1840 - - - - - p. 20

III.—Notices served on the Contractor - - - - - - - - - - p. 21

Note by Commissioners' Architect - - - - - - - - - - p. 21

No. 11.—Notice served by Clerk of Works; 26 November 1839 - - - - - p. 21

No. 12.—Notice served by Architect; 3 April 1841 - - - - - - - p. 21

IV.—Communications between the Poor Law Commissioners and the Board of Guardians; Architects' Reports; Accounts and Memorials to the Lord Lieutenant; in the Order of Dates - - - - - - - - - - - - - - p. 21

No. 13.—Letter from the Board of Guardians to the Poor Law Commissioners; 2 April 1841, p. 21

No. 14.—Letter from the Commissioners to the Board of Guardians; 14 April 1841 - p. 22

No. 15.—Letter from the Board of Guardians to the Commissioners; 13 July 1841 - - p. 22

No. 16.—Letter from the Commissioners to the Board of Guardians; 16 July 1841 - - p. 22

No. 17.—Letter from the Commissioners to the Board of Guardians; 31 July 1841; and Documents therein referred to; namely— - - - - - - - - - p. 22

No. 18.—Contractor's Account for Extra Works - - - - - - - p. 24

No. 19.—Architect's Report thereon, and on the Building; 27 May 1841 - - p. 27

No. 20.—Letter from the Board of Guardians to the Commissioners; 6 August 1841 - p. 29

No. 21.—Report from the Assistant Commissioner to the Commissioners; 7 August 1841 p. 29

No. 22.—Letter from the Commissioners to the Board of Guardians; 27 August 1841 - p. 29

No. 23.—Letter from the Board of Guardians to the Commissioners; 20 August 1841 - p. 29

No. 24.—Architect's Observations on foregoing Letter; 25 August 1841 - - - p. 30

No. 25.—Letter from the Commissioners to the Board of Guardians, enclosing Copy of foregoing Observations; 27 August 1841 - - - - - - - - - p. 31

No. 26.—Letter from the Commissioners to the Board of Guardians; 4 September 1841; transmitted with Plans of the Workhouse - - - - - - - - - p. 32

No. 27.—Letter from the Board of Guardians to the Commissioners; 17 September 1841 - p. 32

No. 28.—Further Communication from the Board of Guardians to the Commissioners, 18 September 1841, received with the foregoing; with the Observations of the Commissioners' Architect thereon - - - - - - - - - - - - - p. 33

No. 29.—Letter from the Commissioners to the Board of Guardians; 8 November 1841 - p. 35

No. 30.—Letter from the Board of Guardians to the Commissioners, 12 November 1841; enclosing Mr. Keane's Report to the Board of Guardians - - - - - - - p. 36

No. 31.—Further Letter from the Board of Guardians to the Commissioners; 15 November 1841, p. 38

No. 32.—Letter from the Commissioners to the Board of Guardians; 17 November 1841 - p. 38

No. 33.—Observations by the Commissioners' Architect on Mr. Keane's Report, referred to in the foregoing Letter - - - - - - - - - - - - - p. 39

No. 34.—Letter from the Board of Guardians to the Commissioners; 20 November 1841 p. 41

No. 35.—Letter from the Commissioners to the Board of Guardians; 23 November 1841 - p. 42

No. 36.—Letter from the Board of Guardians to the Commissioners, 26 November 1841; with Observations by the Commissioners' Architect thereon - - - - - p. 42

No. 37.—Letter from the Commissioners to the Board of Guardians; 6 December 1841 - p. 44

No. 38.—Letter from the Board of Guardians to the Commissioners; 10 December 1841 - p. 44

No. 39.—Order of the Commissioners, requiring the Board of Guardians to obtain a further Loan - - - - - - - - - - - - - - - p. 44

(continued.)

List of Documents—*continued.*

No. 40.—Letter from the Clerk of the Union to the Commissioners; 7 January 1842 - p. 45
No. 41.—Letter from the Board of Guardians to the Commissioners; 15 January 1842 - p. 45
No. 42.—Letter from the Commissioners to the Board of Guardians, 17 January 1842; enclosing Estimate upon which the Order to borrow an additional sum was grounded - p. 45
No. 43.—Letter from the Clerk of the Union to the Commissioners; 21 January 1842 - p. 46
No. 44.—Memorial of the Board of Guardians to His Excellency the Lord Lieutenant, received with the Guardians' Letter of the 15 January 1842 (No. 41) - - - - p. 46
No. 45.—Letter from the Board of Guardians to the Commissioners; 29 January 1842 - p. 47
No. 46.—Letter from the Commissioners to the Board of Guardians; 2 February 1842 - p. 48
No. 47.—Letter from the Commissioners to the Under Secretary for Ireland, on the foregoing Memorial, 3 February 1842; enclosing Observations of the Commissioners' Architect thereon - - - - - - - - - - - - - - p. 48
No. 48.—Letter from the Under Secretary for Ireland to the Chairman of the Board of Guardians; 3 February 1842 - - - - - - - - - - - - - p. 49
No. 49.—Letter from the Board of Guardians to the Commissioners; 5 February 1842 - p. 49
No. 50.—Report from the Honourable Charles S. Clements, Assistant Poor Law Commissioner, to the Commissioners; 14 February 1842 - - - - - - - - p. 49
No. 51.—Further Memorial from the Board of Guardians to the Lord Lieutenant; 14 February 1842 p. 50
No. 52.—Letter from the Under Secretary for Ireland to the Board of Guardians; 19 February 1842 p. 51
No. 53.—Letter from the Under Secretary for Ireland to the Commissioners; 19 February 1842 p. 51
No. 54.—Letter from the Commissioners to the Board of Guardians; 2 March 1842 - p. 51
No. 55.—Letter from the Clerk of the Union to the Commissioners; 5 March 1842 - p. 52
No. 56.—Extract from Minutes of Board of Guardians; 11 March 1842 - - - - p. 52
No. 57.—Extract from Minutes of the Board of Guardians; 18 March 1842 - - - p. 53

V.—Reports made by the Assistant Architects to the Architect, upon Surveys of the Building - - - - - - - - - - - - - - p. 53
Note by the Commissioners' Architect, accompanying Documents, Nos. 58–64 - p. 53
No. 58.—Report by Mr. John Leeson, Assistant Architect; 26 November 1839 - - p. 54
No. 59.—Report by Mr. John Leeson, Assistant Architect; 3 March 1840 - - - p. 54
No. 60.—Report by Mr. William P. Doolin, Assistant Architect; 15 May 1840 - - p. 54
No. 61.—Report by Mr. William P. Doolin, Assistant Architect; 5 December 1840 - p. 55
No. 62.—Report by Mr. John Leeson, Assistant Architect; 9 and 10 February 1841 - p. 56
No. 63.—Report by Mr. John F. Ryan, Assistant Architect; 1 April 1841 - - - p. 56
No. 64.—Report by Mr. John F. Ryan, Assistant Architect; 18 August 1841 - - p. 58

VI.—Communications of the Commissioners with the Contractor as to the Payment of his Account, and Notices served on them by him - - - - - - - p. 59
No. 65.—Letter from the Contractor to the Commissioners; 24 April 1841 - - - p. 59
No. 66.—Letter from the Commissioners to the Contractor; 30 April 1841 - - - p. 59
No. 67.—Letter from the Commissioners to the Contractor; 19 May 1841 - - - p. 59
No. 68.—Letter from the Contractor to the Commissioners; 7 June 1841 - - - p. 59
No. 69.—Letter from the Commissioners to the Contractor; 9 June 1841 - - - p. 59
No. 70.—Notice served on the Commissioners by the Contractor; 14 June 1841 - - p. 60
No. 71.—Letter from the Commissioners to the Contractor; 15 June 1841 - - - p. 60
No. 72.—Letter from the Contractor to the Commissioners; 16 June 1841 - - - p. 60
No. 73.—Letter from the Commissioners to the Contractor; 17 June 1841 - - - p. 60
No. 74.—Notice served on the Commissioners by the Contractor; 18 June 1841 - - p. 60
No. 75.—Letter from the Contractor to the Commissioners; 25 August 1841 - - - p. 61
No. 76.—Letter from the Commissioners to the Contractor; 28 August 1841 - - - p. 61
No. 77.—Letter from the Contractor to the Commissioners; 28 September 1841 - - p. 61
No. 78.—Letter from the Commissioners to the Contractor; 1 October 1841 - - - p. 61
No. 79.—Notice served on the Commissioners by the Contractor; 13 October 1841 - p. 61
No. 80.—Letter from the Commissioners to the Contractor; 20 October 1841 - - - p. 61
No. 81.—Notice served on the Commissioners by the Contractor; 30 October 1841 - p. 62
No. 82.—Letter from the Commissioners to the Contractor; 4 November 1841 - - p. 62
No. 83.—Notice served on the Commissioners by Mr. James Greer, junior, Attorney to the Contractor; 4 November 1841 - - - - - - - - - - p. 62
No. 84.—Letter from the Commissioners to the Contractor's Attorney; 5 November 1841 p. 62
No. 85.—Letter from the Contractor to the Commissioners; 29 March 1842 - - - p. 63
No. 86.—Letter from the Commissioners to the Contractor; 31 March 1842 - - - p. 63

CASTLEDERG UNION WORKHOUSE.

I.—Architect's Estimate; Building Contract, Specification and Extra Works.

No. 1.—Tender of Mr. *John Maguire* for building the Workhouse.

Gentlemen, Omagh, 19 July 1839.

I propose to execute the several works required to be performed in the erection of the Workhouse proposed to be built at Castlederg, in this county, agreeable to the plan and specification, for the sum of 2,100 *l.*, and to have same completed within twelve months after the acceptance of my proposal. I propose as my securities, James Scott, of Omagh, merchant, and John Harkin, of Omagh, gentleman; and as to competency, &c., I beg to refer to Daniel Auchinleck, esq., of Omagh.

(signed) *John Maguire*,
Builder.

To the Poor Law Commissioners.

Board's Note on foregoing Paper.

Tender and sureties accepted. *Vide* Mr. Clement's Report of the 16th August (*infra*, No. 2.)

19 August 1839. (signed) *G. N.*

No. 2.—Report of the Honourable *Charles S. Clements*, Assistant Poor Law Commissioner, on the Tenders for building the Workhouse.

(No. 3,563. D. 39.)

Gentlemen, Omagh, 16 August 1839.

Having made inquiries relative to the parties, five in number, who have put in tenders for building the Castlederg Union Workhouse, which tenders I now return, I have the honour to recommend that the proposal of Mr. John Maguire, of Omagh, which is the lowest, be accepted, as he appears to be decidedly the most eligible person to employ.

He has been for some years foreman of works under the Ordnance Department, and has satisfactory testimonials from the engineer officers under whom he acted; he may therefore be said to know what good work is; he has built a moderate-sized fever hospital in this town, which, as far as I can judge, is well executed; he has been employed in small jobs by the gentlemen of the neighbourhood, and appears to have given satisfaction; he is possessed of some small capital of his own, and his credit is decidedly good; the manager of the Omagh branch of the Provincial Bank speaks of his punctuality in high terms.

Under these circumstances, I do not apprehend any hesitation on the part of your Board in accepting his proposal. I have communicated with the Board of Guardians on the subject, who concur in the view I have taken, and are most anxious that the works should be proceeded in forthwith.

Mr. Maguire proposes to substitute the name of Mr. Miller Barber, of Omagh, merchant, as surety in the place of Mr. Harkin; Mr. Barber being a timber merchant, affords an additional prospect of the work being proceeded in satisfactorily. I have not had as much opportunity of ascertaining the solvency of Mr. Barber as of Mr. James Scott, about whom there is not a question.

I have, &c.

The Poor Law Commissioners, Dublin. (signed) *Charles S. Clements.*

No. 3.—Report of *George Wilkinson*, Esq., Architect of Poor Law Commission, on the Tenders for building the Workhouse.

Poor Law Commission Office, Dublin,
Gentlemen, 10 September 1839.

The following are the tenders which have been received for the erection of the Castlederg Union Workhouse:—

Name.	Amount.			Completion.
	£.	s.	d.	
Henry Kane, Castlederg - - - - - -	3,330	16	9	16 months.
John Donnelly, Dungannon - - - - -	2,700	–	–	1 Dec. 1840.
Arnold and Clements - - - - - -	2,599	3	9	
J. and R. Ferguson - - - - - - -	2,508	12	–	12 months.
John Maguire, Omagh - - - - - -	2,100	–	–	12 months.

I beg

I beg to report that the sum of 2,500 *l.* is a very moderate amount for the erection of the building, but from the inquiries made by Mr. Clements, Assistant Poor Law Commissioner, and the report he has sent on Mr. Maguire's tender, I beg to recommend that it be accepted.

I have, &c.

The Poor Law Commissioners. (signed) *Geo. Wilkinson.*

Board's Note on foregoing Paper.

Approved.—*See* Minute, 19 August 1839 (at end of No. 1, *ante*, p. 5.)

10 September 1839. (signed) *G. N.*

No. 4.—Estimate upon which the original Order to borrow (dated 3 October 1839) was grounded.

Mr. *Wilkinson*'s Estimate for the Workhouse.

Note.—No detailed Estimate was prepared by the Architect of the cost of building the Workhouse; but the following is the Estimate upon which the original loan of 2,600 *l.* was obtained under the Commissioners' order of 3 October 1839:—

Estimate upon which the original Order to borrow was grounded:

	£.	s.	d.
Purchase-money of site of Workhouse	16	–	–
Amount of Contract for building the Workhouse	2,100	–	–
Estimated Cost of Fixtures and Fittings	200	–	–
Contingencies to be provided for; as Salary of Clerk of Works, Legal Expenses, &c.	284	–	–
Amount ordered to be borrowed £.	2,600	–	–

No. 5.—Contract for building the Workhouse.

Articles of Agreement, made the second day of September in the year of our Lord One thousand eight hundred and thirty-nine, between the Poor Law Commissioners, of the one part, and John Maguire, of Omagh, in the county of Tyrone, builder, of the other part.

The said John Maguire doth hereby, for himself, his heirs, executors and administrators, covenant, promise and agree to and with the said Commissioners for the time being, that he the said John Maguire, his executors or administrators, shall or will, for the considerations hereinafter mentioned, and in conformity with the dates set forth in the specification hereinafter referred to, erect, build and completely cover in and finish, upon the premises at Castlederg, in the county of Tyrone aforesaid, a workhouse and buildings, according to the specification, and subject to the clauses or conditions therein contained, and agreeable to the several plans, sections and elevations as set forth or shown on the several drawings, lettered respectively (A.), (B.), (C.), (D.), and which, with said specification, are severally verified by the signature of the said John Maguire thereto, as the drawings and specification referred to by this agreement; and also do and perform, and execute, or cause and procure to be done, performed and executed, all and singular the works also mentioned in the said specification and drawings; the same to be done and completed within the time before referred to, and in a good workmanlike and substantial manner, with such materials and under such regulations as are contained in the aforesaid specification, to the satisfaction of George Wilkinson, the architect of the Poor Law Commissioners, or any other architect whom the said Commissioners for the time being shall, for that purpose, by some writing under their seal, appoint, such satisfaction to be testified by a writing or certificate under the hand of the said George Wilkinson, or such other architect as aforesaid; and also shall and will find and provide such good, proper and sufficient materials of all kinds whatsoever as shall be proper and sufficient for erecting the said workhouse and buildings, such of the said materials as are mentioned in the said specification, or on the said drawings aforesaid, to be of the qualities and descriptions therein mentioned, and shall and will completely finish the said works. It is also agreed between the said Poor Law Commissioners and the said John Maguire, that he the said John Maguire shall and will restore, rebuild and replace all injury, loss or damage that may accrue or be occasioned to the building by fire or otherwise (except when occasioned by public riots or by lightning), and he the said John Maguire shall and will insure the said buildings against all such loss or damage by fire, and shall and will effect such insurance in some public assurance office, for a sum equal in amount to at least four-fifths of the amount of the contract: And it is also agreed between the aforesaid parties, that the policy of insurance so effected shall be submitted to the said Poor Law Commissioners for their approval, before any payment on account of the said contract for the erection of the said buildings shall be made to the said John Maguire.

It

It is also further agreed between the said parties hereto, that, upon the payment of the last instalment due to the said John Maguire, he the said John Maguire, his executors, administrators or assigns, shall and will transfer and assign to the said Commissioners any policy or policies of insurance which may have been entered into in pursuance of the foregoing agreement, and they the said Poor Law Commissioners shall and will, on such transfer and assignment, repay to the said John Maguire all reasonable expenses which he may have incurred in insuring the said buildings, according to the said agreement: And it is further agreed by and between the said parties, that if the said John Maguire, his executors or administrators, shall in any manner neglect or be guilty of any delay whatsoever in building and completely finishing the said workhouse, buildings and works as aforesaid, or shall in any manner whatever deviate from or not comply with the aforesaid specification and drawings, or any or either of them, and the said George Wilkinson, or such other architect as aforesaid, shall certify the same, by writing under his hand, and the said Commissioners for the time being shall cause notice, in writing, of such neglect or delay to be given or left at the place of abode of him the said John Maguire, his executors or administrators, or on the premises, and the said John Maguire, his executors or administrators, shall not, according to the direction of the said George Wilkinson, or such other architect as aforesaid, complete the said buildings and works, according to the said specification and drawings, within the space of six days after such notice given or left as aforesaid, then and in any such case it shall be lawful for the said Commissioners for the time being, through their architect or otherwise, to purchase proper and sufficient materials, and also to employ a sufficient number of surveyors, agents and workmen to finish and complete the said works; and also that the said Commissioners for the time being shall and may deduct or retain to themselves the costs of such materials, and all such sum and sums of money as they shall pay to such surveyors, agent and workmen for the completion of such works, and all expenses which the said Commissioners for the time being shall incur or be liable to in consequence of such default on the part of the said John Maguire, his executors or administrators, out of the money which shall be due to the said John Maguire, his executors or administrators, under this agreement, so far as such money shall be sufficient; and that if the same shall not be sufficient, then that the said John Maguire, his executors or administrators, will, on demand, pay to the said Commissioners for the time being the amount of such deficiency; and also that the said John Maguire, his executors or administrators, shall not nor will in any manner do, or cause or procure to be done, any act, matter or thing whatsoever to prevent, hinder or molest the said Commissioners for the time being, or any person or persons employed by them, from completing and finishing the said workhouse, buildings and works in manner aforesaid, or in using the materials which shall be on the premises, and provided by either of the said parties for the doing thereof: And the said Commissioners do hereby, for themselves and their successors, covenant, promise and agree to and with the said John Maguire, his executors and administrators, that he the said John Maguire, his executors and administrators, well and truly performing all the covenants and agreements on his part herein contained, they the said Commissioners, or their successors, shall and will well and truly pay, or cause to be paid, unto the said John Maguire, his executors, administrators or assigns, the sum of 2,100*l.* of lawful money of Great Britain, at the several times and in the manner and according to the several conditions in the said specification in that behalf contained: And it is hereby declared and agreed by and between the said parties hereto, that in case the said Commissioners for the time being should direct any more work to be done in or about the said workhouse, buildings or works than is contained or described in the aforesaid drawings and specification, then and in such case the said Commissioners for the time being shall pay or cause to be paid unto the said John Maguire, his executors or administrators, so much money as such extra work and the materials used therein shall cost or amount unto, any thing hereinbefore contained to the contrary notwithstanding; and that if it should be thought proper by the said Commissioners for the time being to diminish or omit any part of the work mentioned or contained in the said drawings and specification, then and in such case the said John Maguire, his executors or administrators, shall deduct and allow out of the said sum of 2,100*l.* so much money as the work so to be diminished or omitted shall amount unto, upon a reasonable valuation, any thing hereinbefore contained to the contrary notwithstanding; and all allowances or deductions for such extra or omitted works respectively shall be ascertained and settled by the architect for the time being of the said Commissioners, agreeably to the conditions in the said specification contained, relating to the valuation of such extra or omitted work.

In witness whereof the said Commissioners have hereunto set their hands and seal.

(signed) *J. G. S. Lefevre,* (L.S.)

Acting by delegation of the Poor Law Commissioners, and with the approbation of one of Her Majesty's Principal Secretaries of State, in pursuance of an Act passed in the Session held in the first and second years of the reign of Her Majesty Queen Victoria, intituled, "An Act for the more effectual Relief of the destitute Poor in Ireland."

And the said John Maguire has hereunto set his hand and seal.

(signed) *John Maguire.* (L.S.)

Witness, *Joseph M'Knight,*
Clerk, Omagh Union.

No. 6.—Specification of Works to be performed in the Erection of the *Castlederg* Union Workhouse; and Notice to the Contractor thereon.

Section No. 1.

Mason, Bricklayer, &c.

Take off and make up, where required, the whole surface of the building site, by cutting away all high or uneven ground above a given level, and wheeling or filling up all hollow places, or wheeling where directed all superfluous earth; where hollow or lower ground occurs, the foundations of the walls to be first constructed before any loose earth is thrown in for filling it up to make an even surface; the level of the yards and surrounding ground to be six inches below the floors of the rooms; and the ground outside the walls to a distance of at least 10 feet round the building, to be made up to the same level as the yards; the yards to have a surface made to allow free drainage to the iron gratings to be put in each yard where shown on the plan, which are to be placed at a level of 18 inches below the floors of the building.

The digging for the foundations, drains, cesspools, or other works, to be sufficiently wide and deep to allow the same to be carefully executed, and no work to be covered in until directed by the clerk of the works, when it is to be carefully rammed.

Particular care is to be given in keeping the trenches dry, and also the surface of the building ground; the contractor to find all pumps, ladles, labour, &c. necessary for doing so, and to form all surface drains to keep the ground surrounding the building perfectly dry.

The walls and other works to be executed with the materials hereafter described, and which are to be the best of their several kinds. The boundary or division walls of yards to be made seven feet high, except described on the plan to be carried any other height in any part; they are to be 20 inches thick at the level of the ground, diminishing to 16 inches thick at top, where the coping begins.

The foundations to be carefully constructed with close bedded stones, of the dimensions shown in the drawings, and of the several depths required for obtaining good sound bearing for the walls, which are all to be examined and approved of before the walling is commenced. The contractor will be responsible for all defects that may arise from not obtaining good sound foundations, which are to be brought to even and level surfaces under the whole of the buildings before any of the walling is commenced, none of which is to be constructed on inclined ground. The foundation walling of the different buildings to be completed throughout, before the walling of the superstructure is commenced, which is to begin 12 inches below the level of the several floors. Should it be found necessary to carry the foundations to a greater depth than provided in the drawings, or should they not be required to go so deep as specified, the same to be allowed for according to the regulation contained in the general clauses at the end of this specification.

The foundations for the walls of the high buildings to be carried three feet below the level of floors.

The foundations to the walls of the chapel, kitchen offices, and other one-height buildings, to be calculated two feet six inches below the level of floors.

The boundary walls to be taken one foot six inches deep below the level of the yards when finished.

Partitions to have 18-inch walling under them, and carried to the same depth as described for the buildings.

The walling throughout to be of the thicknesses and heights shown or figured on the drawings. It is intended that the walls of the house, unless otherwise figured or described, should not be less than 18 inches thick, and the walling of every floor to be two inches thicker than the walling it supports; the thickness of the walls being increased two inches for each floor or story carried immediately above them; the several sets-off to the foundation walls, as shown in the sections, are not to be less than three inches on each side.

The walls both internally and externally to be constructed of rubble work, and, unless where otherwise described on the drawings, the stones carefully laid, to make both the inside and outside equally smooth, it being intended that both sides shall be smoothly and neatly finished; the rooms internally (except those otherwise described in the section of plasterers' work) to be whitewashed only, and not plastered.

The quoins to the main angles of buildings to be constructed with the largest walling stones, and to have headers and stretchers bonding not less than 10 inches into the walls; the jambs to the windows and doors to be either of rough hammer-dressed wall stones, or brick jambs constructed with three courses of nine-inch and three courses of 14-inch brick work alternately. Where brick jambs are used, the arches are to be of the same materials.

The walls to be constructed from scaffolding erected on both sides, and none to be built overhand; great care is to be taken that the mortar does not run over the outside of the walls, which the contractor will be required to keep quite clean; the joints of the stone work to be filled close with well-compounded mortar; the interior of the walls not to be filled up with small pieces of stone, but with well laid and closely bedded materials; and particular care to be given in using a sufficient number of headers or bond stones, in the proportion of not less than five to every 50 feet superficial; liquid mortar grout to be used in such part of the walls, and when and where directed by the clerk of the works; no part of the walls of any building to be carried more than one scaffold high above the other.

Where

Where shown on plan, against the yard walls, the walling is to be carried up of the increased thickness necessary to form a stone bench about 18 inches high and 14 inches wide; the top is to be covered with stone flagging not less than two inches and a half thick, tailed at least six inches into the wall, in order to firmly secure the same; the flagging being intended to form a seat, is to be laid with a fall of half an inch, to throw off any water after rains.

The chimney shafts above the roofs to be carried up in brick work, except where otherwise described to be built with stone. All chimney shafts to be carried at least the height of the ridges of roofs, and, unless otherwise shown on the drawings, to be capped on top with square stone, weathered and throated, with four inches projection, with the flues sunk out of the solid, and to be at least four inches thick. No. 2 flues are to be carried up from the wash-house, and No. 2, from the kitchen, to be commenced 18 inches above the floor; all air or other flues to be carried up where shown or described.

The openings of all fire-places, where not otherwise described, are, instead of chimney-pieces, to have nine-inch brick work carried round the same, projecting one inch from the face of wall or chimney breast, the mantle being formed with nine-inch brick arch, having a two-inch rise, and turned on iron chimney bars, as described in the section for smith's work.

The contractor to provide a chimney-piece, according to a pattern to be approved, of the value of 2*l.*, for the master's room on the ground floor, and surgery; all other fire-places to be as described, and of the widths shown, and three feet six inches high.

All flues to be carefully constructed where shown or described on the plan, and, except when otherwise directed, to be of the clear size of 14 inches by 9, to be all pargetted with proper mortar, and left quite smooth; a sweep to be sent down them all when finished, to dislodge any mortar, &c., that may have fallen down, and the whole to be left in a clear and perfect state; great care to be taken that no timber is allowed to come within nine inches of any flue, and all flues to be surrounded by 4½-inch brick work, which is always to be closely bedded in mortar, and no air holes or space left near it.

Half-brick trimmers to be turned on the floors, above the ground, for all chimney slabs, which are to be provided of the materials hereafter described, and 18 inches longer than the openings, and 18 inches wide; all chimney jambs of the upper floors that are not carried on work from below are to rest on strong stone corbels projecting from the wall the size of the jamb, with a bed equal to their projection, and not less than nine inches thick, dressed on the exposed surface. Hearth-stones, as the last described, are to be provided to all fire-places on the ground floor, which are to rest on stone walls built up to receive them.

The piers to large entrance gates are to be built with the common wall stones, with plinth and reveal as shown; the largest stones are to be selected for the purpose; the angles are to be rough-hammered and closely jointed; the capping to be made with a solid stone, weathered on top, and not less than three inches projection, and six inches thick in the centre, and four inches on the edges; two large stones to be provided for each pier to receive the iron-work for the hinges of gates, which are to be sunk in the work, and leaded in the stone; a rough spur-stone to be provided for each pier, not less than three feet long, and sunk in the ground with 18 inches of ditto above the ground, in order to prevent wheels from coming against the piers; a sunk stop-stone, about nine inches square, sunk at least one foot six inches in the ground, and to stand about four inches above ditto, for closing the gates and receiving iron bolt.

All frames to windows and doors to be very closely bedded, the stone-work to be closely worked up to them, and, except where shown or described on the drawings, the frames are intended to be set without reveals in the walling; so that they are to be closely bedded and well flushed at the time with good mortar, in order to make the whole water and weather tight. All window and door frames are to be set six inches from the face of the wall, where the outside arches are turned with rough-hammered stone; and where brick arches are used, they are to be 4½ inches from the face of the wall; no wood lintels to be used, except where particularly described on plans.

The several arches of the doors and windows are to be turned with either 16-inches stone arches, or 14-inches brick arches to the ground floor and first floor of the high buildings; but the openings of doors and windows of all the low buildings, and the floors of high buildings near the roof, are to be turned with either 14-inch stone or nine-inch brick arches.

Window sills to be used to all openings (unless where the windows are described on the drawings to be otherwise finished) to be four inches thick, with two inches projection from the face of the wall, and throated on the under side, and four inches longer than the openings; the sill to be carried at least two inches under the sill of window frame; the walling of the window on the inside is to be sloped to an angle of about forty-five degrees, with large wall-stones or flat-bedded common flagging stones instead of window-boards, which are to be used only to those windows so described in the carpenter's work. The workmanship to the slope is required to be closely bedded, but not finished better than described for the walling of the rooms.

Great care is to be given in making all angles of walls and openings perpendicular; the contractor to find a sufficient number of plumb rules, squares and levels, for the use of the workmen, and to be used by the clerk of the works when required; all lintels, templates, bond-plates, to be carefully bedded and laid level.

All cut stone used to be laid in its natural bed, to be free from defects, and closely pointed; all dressings to string courses and other projections, to have a bed in the wall at least equal to their outward projection.

Where steps are shown on ground plan to the outer doors, they are to be of the same rise, &c., as the last described, and supported on solid rubble work; the steps to be rough-punched on the exposed surface, and to have rebated joints, as described for stairs.

All bricks to be strong, hard-burnt and of the best quality; all defective and bad made bricks that may be rejected by the clerk of the works to be immediately removed from off the premises. The mortar to be flushed close and quite solid in the joints, which are not to exceed half an inch in thickness; the work to be grouted with liquid mortar when directed, and the whole of the outside to be kept quite clean.

The mortar used to be of approved quality (and compounded in the proportions of one part lime, and two parts and a half sand, unless otherwise described); of good fresh lime carefully burnt, free from stones, and riddled or screened if required, mixed with good clean sharp sand for the brick work, and good clean coarse sand or fine sharp-sifted gravel for the stone work of walls; all joints of freestone or other dressed stone work to be set with strong fine mortar.

Construct in each yard, where shown on plan, a flat stone, three feet square, at least four inches thick, and let in a 12-inch cast-iron grating; under each stone construct a small cesspool, two feet square and four feet deep, lined with 14-inch walling, and construct a drain six inches square in the clear, leading from the same; also prepare and fix in the wash-house and kitchen-offices, where shown on plan, a four-inch sink stone, containing at least four feet superficial, prepared for a 12-inch cast-iron sink-trap, over a six-inch square drain leading to the cesspool in yard.

The privies to the boys' and girls' yards to be constructed according to section, and a two-feet drain to be made from ditto, to a large outer cesspool of the size and form shown on plan, lined with walling 18 inches thick, arched or domed over at top with a 14-inch stone or nine-inch brick arch, a man-hole three feet diameter, to be left at top, and covered with a large flat stone, for the purpose of clearing out the same when required. (The cesspool to be at least six feet clear height on the inside, to the springing of arch.)

The privies are to have vaults underneath them, the foundation walling is to be carried to the depth of at least seven feet clear height from the springing of arch, and of the form and size shown on plan; the walling, where described, is to be at least 18 inches thick, the whole to be arched over with not less than a 14-inch stone mortar wall, or a nine-inch brick wall, and on the outside of yards a man-hole to be left three feet diameter, covered with a flat stone for clearing out the same; all drains to be executed as described, and to have a fall of not less than three inches in ten feet.

To leave openings for and insert, where directed by the clerk of the works, cast-iron gratings for ventilators to rooms, timbers, &c.; the size of the openings to be nine inches by four.

All large beams or girders, carrying the joists that have their ends inserted in the walls, to have a clear narrow space left all round to allow the air to circulate.

The mason to cut all chases required, and to bed and insert all lead flashings that are described to be used to the gables, chimney shafts, &c.

The yard walls, except otherwise described on drawings, are to be coped on the yard side, at an angle of 45 degrees, with common wall stones; the stones to be closely set in their beds and laid with good mortar.

No centering to doors, windows or other openings, to be struck or removed until so directed by the clerk of the works. The whole of the centering and trimming pieces required, are to be provided of the exact width and forms as shown or described for the several openings, &c.

The door-ways in division walls of yards are to have a stone lintel not less than three inches thick, and the width of the wall, and 18 inches longer than the opening, or a 14-inch stone, or a nine-inch brick arch, with a slight rise, but to fit close on top of door-frame, which is to be carried up with the walling.

Solid stone blocks to be inserted in walls for all inner doorways, to project five inches level with the floor, and mortised to receive door stiles. All outer doorways to have stone sills, 12 inches wide, six thick, and eight longer than openings mortised for door-posts.

Solid stone blocks not less than two feet long, with at least nine inches above the ground, worked eight inches square, and champhered on top, and mortised to receive six-inch posts to support the roofs.

Solid stone blocks to be inserted under iron columns, where intended to be used, as described in smith's work.

An office to be built solely for the use of the clerk of the works, and constructed with nine-inch brick work, or with studding and plastering and rough cast on the outside; the office to be floored with one deal floor on joists, or with brick tiles; the size of the office to be 10 feet by eight feet in the clear, and seven feet six inches to the under-side of plate; to contain a fire-place, a grate and desk, not less than six feet long and four feet wide, with large tray in ditto for drawings; also a small drawer, containing one foot six inches superficial, with good lock and key; the outer door to have a good strong lock and small key, the door to be 1¼ inch think; a window to put in office, containing not less than 10 feet superficial, with shutters and fastening.

The office to be removed by the contractor at the completion of the works, but to be kept in good repair during the execution of the building.

Discharging

Discharging arches, in either one brick or stone, to be turned over all lintels or openings where directed, and inverted arches under all openings where the nature of the ground in the foundations require them to be made; where discharging arches are directed to be used over wood lintels, they are to be turned from the extreme end of the wood work.

All the doorways opening into large staircases, and into passage of infirmary, are to have semicircular arches turned over the door frames, and the spaces left open; all other openings marked (A.) on plan, are to be arched in the same manner. Those openings only that are marked (B.) are to have no doors, but arched, as before described.

The contract to include 200 feet of eight-inch square drain, built with mortar wall, to be laid down as will hereafter be directed.

Also 100 feet of 15 square drain, with mortar wall.

Section No. 2.

Carpenter, Joiner, &c.

The timber used in the roofs, bond-plates, lintels, joists, and other scantlings, to be either from the Baltic of Memel, Riga or Dantzic, or of Quebec red pine; the floors and other works to be of the several descriptions hereinafter described, and all the materials to be of the best quality of their several kinds, well seasoned and free from defects and large or dead knots: the whole to be executed according to the several drawings, and of the scantlings marked or described thereon. No wood work to be covered up in the walls unless examined and approved of by the clerk of the works; the timber to be cut square and straight, and all bond lintels, &c., laid quite level; bond timbers to be halved at least six inches at the joints, and well spiked, and where it passes through flues an iron bond or tie to be made to connect it. The whole of the several scantlings throughout to be finished of the full dimensions shown or described on the drawings, and all flooring and other work to be left of the thicknesses hereafter stated.

All the oak described to be used to be either Riga, or of Irish or English growth.

Roofing, unless otherwise figured, to have wall plates, 6 by 2½ inches; hips, 9 by 1½ inches; ridges, 6 by 1¼ inches; vallies, 14 by 1½ inches; dragon pieces, 5 by 4 inches; common rafters, 3½ by 2 inches.

No timber to be placed nearer any flue than is directed in the mason's work.

All lintels, where described to be used, are to have a bearing of at least nine inches at each end on the walls, and to be at least four inches thick, and placed over the several openings to doors and windows, as shown on the drawing made for such purpose; a small champher to be made on the edge one quarter of an inch wide. All joists to floors to be placed not more than 12 inches apart, and rafters 15 inches from centre to centre.

The board room, and the two rooms to master's house, to have one and three-quarter inch square-framed six-panel doors, hung with three-inch butt hinges, with a plain ogee or ovolo moulding two inches and three-quarters wide on both sides; the front door to master's house entrance front to be framed two inches and a quarter thick, of the size and shape shown on drawings; the frame to be five by four inches, wrought in the solid, rebated and beaded.

All doors, not otherwise described, are to be 1¼ inch thick to the ground floors, ledged, rebated and beaded, with No. 4 ledges, 8 inches wide and 1¼ inch thick, with frames tenoned into stone blocks or sills; they are to be rebated and champhered on the edge, and of the size of 4½ inches by 3; door-heads of the same scantling, with horns or joggles 6 inches long, built in the wall. All doors to the rooms above the ground floor are to be 1 inch thick, and as the last described, but with three ledges only on them. (The privies are not intended to have doors or frames.)

Where doorways occur in partitions, the studs are to be made 1½ inch wider round the doors, to serve for frames, and grooved for plastering, but where they occur in partitions not described to be plastered, they are to be of the usual scantlings.

All doors, except otherwise described or shown on the drawings, are to be 6 feet 10 inches high, and 2 feet 10 inches wide, clear of frame.

The doors and gates placed in the outer yards to be executed of the sizes and forms shown on the drawings, to be framed with 2¼ inches red deal, and 1¼ ledges and braces, and filled in with one-inch red deal battens, in widths not exceeding 6 inches, ploughed, tongued and beaded; the doors to be hung to irons inserted in the walls; the gates to be in two widths, and capped with solid weather capping, and to have on top a row of wrought-iron spikes 2 inches high, let into iron plate; strong bolts and other fastenings to be fixed on the gates, as hereafter described; the hinges to be made with hooks and eyes, 2 feet 6 inches long, and secured with iron bolts.

The floors to be 1 inch thick, and cut out of white American deal of approved quality; the floor boards to be cut of even thickness, and to be left rough on the under-side to receive whitewash; they are to be tongued with strong hoop iron 1 inch wide; the ends to be fitted closely against the walls, which are not to be skirted except to those described in the section of plastering work, as in the board room, which is to have 9-inches wide red deal torus skirting, 1 inch thick, and 7-inch torus skirting also to the two rooms of master's house on the ground floor; the skirting to be plugged to walls.

The several windows to be constructed with solid red deal or Memel frames, according to the drawings, and of the several sizes and forms shown, and, unless otherwise described, they are to have cast-iron lights according to drawings.

The several windows above the height of 3 feet 6 inches are intended to have transoms; the windows marked A on plans are to be 3 feet 6 inches high, and 2 feet 10 inches wide; those marked B to the washhouse are to be 4 feet wide and 3 feet 6 inches high; all other windows to be of the size shown or described on the drawings.

The dimensions given for the windows are taken outside the frames, in which manner they are intended to be shown in the drawings, without regard to any reveals that may be described to be formed in the walling.

The scantlings throughout to be 4½ by 3 inches for the frames, mullions, transoms, &c.; all the windows with transom-heads to have the upper light to open by means of a line, and secured to hooks fixed in the wall; cast-iron lights are to be fixed securely in oil putty into the rebate of frame. Every window of the rooms above the ground floor to have one of the lights hung with hinges, to open for the purpose of cleaning the outside of the lights, and secured with closing fastening prepared for small padlock.

The contract to include all temporary fastenings to doors, windows, and other work required, but only to provide for fixing the permanent locks and other fastenings to windows, doors, &c., which with their several screws, &c., will be supplied to the contractor when he is prepared to receive charge of them; and all that may be damaged or broken in fixing or from other causes, must be replaced by him of the same quality and description as those supplied.

The ventilators over stairs and kitchen offices to be constructed according to the drawings and description given, to have windows of the size shown or described.

Angle-staves ⅞th of an inch in diameter to all the angles of plastered rooms, except to the windows of infirmary building, which are to have the angles plastered and rounded.

Those roofs drawn to a steep pitch are to be constructed to an angle of degrees, all others to be made to an angle of degrees; all the roofs shown on sections or elsewhere to have projecting rafters, are to have them project 6 inches from the face of the wall.

The other privies to be constructed with an oak bearer 4 by 3 inches, the length of privy, the bearer to be placed 18 inches high, and boarded and ledged, or studded, as shown in section. The children's privies to have 1¼ inch seat, 12 inches high, with holes cut in ditto, as shown in plan.

The partitions described on the plan to be wood partitions, are to be made with one-inch rough boarding; the joints wrought and rebated, or ploughed and tongued, as described for floors, to be nailed to ledges, or studs, as shown on drawings, which are to be champhered ¾th inch on their edges, and of the size of 4 by 2½ inches, and secured to framing of floors or roof. The ledges or studs are not to exceed 3 feet apart; those partitions described on the sections to be trussed, are intended to carry the floors above them, and to have upright studs 4 by 3 inches, with heads of the same size, and a sill formed with the joist of floor immediately under it.

The bond under the several floors to be made to run all round the walls of the building, and to be halved down, so as to make the upper surface level with the tops of girders of floors, where the girders occur, so that the joists of floors can at those ends which go into the wall be notched on the same level as those on the girders; the section of the building will explain the proposed manner, and where any cross walls occur, and the joists carried through or otherwise, the bond to be placed in the centre of the wall as a chain bond; no bond where running through openings is to be cut until the work is carried up, unless by the direction of the clerk of the works. (Size of bond to be 4½ by 3 inches.)

The windows of the board room and master's room, and other plastered rooms, to have the jambs splayed inside, and wood staff beads ⅞th inch in diameter to ditto, with rounded window boards on strong bearers (except to the infirmary building, before described.)

All door frames to be secured to wood bricks 9 by 4½ by 3 inches, two to be placed at equal heights in the height of doorway, on each side; a sufficient quantity to be at all times supplied to the mason, to whom every assistance is to be given in bedding the bond-plates, lintels, templates, &c.

All girders or bearers to have a template inserted in the wall for them to rest upon, to be at least 2 feet long, 6 by 3 inches, and to which they are to be strongly spiked. All girders, tie beams, &c. to have at least a 9-inch bearing on the walls.

All stairs shown or described on the drawings to be wood, are to have 1¼ inch deal treads and deal risers, with strong carriages and proper linings; the steps to be 9½ inches on tread (exclusive of the rounded nosings), and, except where otherwise figured, to have risers 7½ inches deep.

Two-and-half-inch oak rounded handrail, and 3-inch square and turned newels, and 1¼-inch square bar balusters, 5 inches apart, securely fixed into handrail, and 1½-inch cut string, into which the steps are to be housed.

Six-inch square posts to be placed under the shed buildings, where shown on plan, tenoned into stone blocks and into girders, to carry feet of rafters. Girders to be 9 inches by 6, and mortised for posts; the posts to be champhered 1 inch on the edges, and 7 feet high above the stone blocks.

The contractor will be supplied with the several articles of ironmongery contained in the list at the end of the specification, but to include the fixing the same, and all other ironmongery described under the section of the smith's work, which is connected with the carpenter and joiner's work; all such ironmongery that is not described in the list before referred to, or contained in the Section of smith's work, is to be provided and fixed by the carpenter and joiner.

Section No. 3.

Slater and Plasterer.

Slater.

The roofs to be covered with the slates, nails and battens, and with the lap, for slates, &c., hereafter described; the slates are to be of the best kind, and any which may be considered by the architect, or the clerk of the works, to be too thin, or in any ways defective, are to be rejected; the whole are to be sound, and to be nailed in the middle with two nails to each slate, and all of a sufficient length to tail on the upper battens or laths, to prevent them from being tilted by the wind. The battens are to be cut out of ¾th-inch deal, and 2½ inches wide.

Care is to be taken that the roofs which abut against the walls of the building are prepared with a tilting fillet, at least one-and-a-half-inch high, so as to throw off the water.

The hips are to be cut quite close, and never less than half a full-sized slate to be applied, in order to avoid all small pieces, which are liable to get out of order, the hips and ridges to be covered as hereafter described. The cheeks and gables of dormers to be covered with slates, cut of the size of about 12 inches long by six wide; the lower part cut to a pattern either circular or elliptic.

The eaves of slates to project not less than four-and-a-half inches over the walls, and not less than two inches beyond the feet of rafters in projecting roofs. Roman-cement filleting to be used at all angles, chimney shafts, &c.; when it is not described on the drawings, to be done with lead.

The slater is to keep the roof in proper order, and repair all damage that may occur, until the building is delivered up, when the whole is to be in perfect order and weather-tight throughout, and to take all care that the slating is not discoloured by mortar or Roman cement, as the work will be required to be kept quite clean.

The under-side of all slates that are not described to be ceiled against the rafters, are to be rendered straight and smooth between the battens, except to the roofs of wash-house and sheds; the under-side of those roofs that are ceiled against the rafters are to be rough-pointed.

Roofs with a pitch of 35 degrees to have a 3½-inch lap. The hips and ridges, except where shown on drawings, to be covered with lead, are to have Cheshire or Staffordshire tiles, or cut ridge stone of approved quality. The slates to be nailed with strong wrought-iron nails, boiled in oil.

The roofs to be covered with the best Bangor Queen slates.

Plasterer.

The walls of the infirmary to be plastered, one coat finished smooth on face for white-wash; the master's two rooms on ground floor, and passage between them, and the board room, to be plastered two coats and coated; all other internal walls throughout are to be stopped and twice lime-whitened; also twice size-white all exposed wood-work to under-side of floors; boarded partitions, and other work, not described, to be ceiled or painted, and all other timbers of roof and under-side of slates where exposed to sight.

Ceilings to be put to the board room, master's four rooms, and passage on ground floor, and infirmary building, which are to be lathed, scratched, floated, and coated; the under-side of all floors not described to be plastered, being intended to be whitewashed only. (All lath and plaster ceilings are to be applied either to the under-side of floor joists or against the rafters; no ceiling joists being intended to be used.)

All lime to be well slacked and free from cores or unburnt stones, and to be mixed with good clean sand, and mixed in proper proportions.

The lime-white to the walls of house to be mixed with a due proportion of tallow, to prevent the work rubbing off.

The laths to be all strong, and the nails to be either wrought or cast-iron, and not less than one inch long.

Where any plastering is put over wood lintels, or other timber, a good key to be made by crossing pieces of short laths.

The angles to windows of infirmary are to be rounded, and no angle-staves used; where angle-staves are used, they are to have quirks cut.

Section No. 4.

Plumber, Painter and Glazier.

Plumber.

To include all work hereinafter described or shown on the drawings, or that will be found necessary for making them all complete.

The lead to be the best milled, or where cast lead is used, it is to be evenly moulded, of smooth surface, and free from sand or pin holes, and at least half a pound to the superficial foot heavier than the weights hereafter described for the milled lead; no cast lead to be used except above the weight of 7 lbs. to the foot superficial.

Those roofs which abut against the walls of high buildings or against chimney shafts are, where so described on drawings, to have lead top flashings of 4 lb. lead, to lay six inches on the

the slates and turn up six inches against the walls, and covered with a top flashing of 6lbs. lead, 10 inches wide, built in the walls for that purpose, parallel to the inclination of the roof.

Painter.

The whole of the wood and iron work, except the boarded partitions described in the carpenter's work to be left rough for whitewash, is to be knotted, primed and finished, three coats internally, and four coats externally. The feet of the rafters which project are not intended to be painted; any work which does not properly hold out, to receive the additional coats of paint required.

The work to be finished, a plain common colour to be approved.

Glazier.

The windows, generally, to be glazed with glass of C C quality, and of the shapes and sizes as shown on drawings.

The windows to master's four rooms and windows of board room are to have C glass.

All glass fixed in iron lights to be closely fitted, and securely and neatly puttied.

The contractor to be answerable for all windows broken during the execution of the building, and the whole to be given up in a clean and perfect state.

SECTION No. 5.

SMITH.

To provide all straps, bolts, and other work, where shown or described on the drawings, the wrought-iron to be the best tough metal, and the cast work of good quality and clean mould; also to provide all moulds and patterns required. (Wrought-iron straps, two inches by a quarter of an inch, to be applied to the feet of principal rafters and king and queen posts of trusses.)

All fire-places to have chimney bars two inches by half an inch, of a segment form, to go into the walls at least six inches in angle fire-places, or through the jambs, where they project and turn up and down, two inches at each end.

Cast-iron gutters, according to drawing, to the eaves of those roofs, where marked with a red line on the plan, supported on strong iron brackets, securely fixed in the walls, or to the feet of projecting rafters; all joints of spouting to be put together with white lead, and secured by a nut and screw.

Rain-water down pipes, unless otherwise described, are to be three inches clear diameter, and, where marked on plans, with heads of approved pattern and proper shoes at the foot of each; a small cast-iron grating to be fixed about two-thirds the way down the head to prevent leaves, &c. getting down. The down pipes to be secured by strong holdfasts to each length of pipe, which is not to be less in any part than three-sixteenths of an inch thick.

The contractor to include No. 4 plain common gratings, 12 inches square, for letting into stone over small cesspools.

The contract to include 2 cwt. of wrought iron, to be used in bolts, nuts, screws, straps, and other work, where directed by the clerk of the works, in addition to that shown or described on the drawings, or contained in the specification.

To provide also No. 25 cast-iron ventilators, of the size of nine inches by four inches, of approved pattern, to be inserted by the mason where directed by the clerk of the works.

The contractor to find all lead necessary for fixing iron work, and fire for heating the same; to include strong wrought-iron hinges to the large gates or doors of yards with fastenings, to be executed according to the drawings and descriptions given.

SECTION No. 6.

FLAGGER OR PAVIOR.

The floors of the several rooms to be either flagged, paved or otherwise laid as hereafter described, shown or directed on the drawings.

All rooms marked E. on plan are to be flagged and laid in courses, and bedded and closely jointed in mortar; all the stones are to be closely dressed and fitted against the walls.

The rooms marked F. are to be laid with mortar-floors, compounded with the best materials, and mixed in approved proportions of clay, lime and bullock's-blood, &c.

The several rooms, passages or other parts marked G. on the plans are to be paved, and to have the stones well rammed and bedded in gravel, and filled in with strong coarse sand, or other materials described.

The floors to be carefully protected until they are quite dry and hard; they are to be laid perfectly level, and in the most approved manner, and to have a foundation of dry and broken materials at least six inches thick.

Care is to be taken that all the ground on which the flooring is laid is well settled and rammed all over, before the gravel or other bedding materials are used.

The floors of wash-house and kitchen to have an inclination towards an iron grating leading to drain, to convey off the water.

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The work is to be left quite sound and perfect when delivered up, and all broken stones to be replaced with perfect ones, and any work which has sunk or settled below the proper surface to be again securely relaid.

Particulars of ironmongery to be supplied hereafter; the fixing of which only belongs to this contract.

Norfolk thumb-latches to the ledged doors; fastenings to the several windows, and centres and pivots for hanging them; locks to all doors; bolts to ditto; hinges to all doors.

General Clauses and Conditions of the Specification of Works.

The foregoing sections of works are to be taken to include every detail connected therewith that is necessary for making the same complete; to include all necessary scaffolding, labour tools, hoisting tackle, water-carrying and materials, labour implements of every kind that are necessary for performing, executing and completing the works in the best manner; the scaffolding is to be securely constructed in all parts, to be ample in quantity, and composed of good materials, and constructed to the satisfaction of the clerk of the works, appointed by the Poor Law Commissioners.

The works are to proceed under the inspection and approval of the clerk of the works, and to the entire satisfaction of the architect of the Poor Law Commissioners. The architect and clerk of the works are to have full power to enter upon the premises or any part of the building, at such times as they may think proper.

The drawings and specification are to be under the charge of the clerk of the works, and deposited from day to day at his office on the premises; they are to be open to the inspection of all persons employed upon the building, who may have occasion to refer to them, and they will be at liberty to copy or take any particulars of such details as they may, from time to time, require; but the drawings and specifications are on no account to be removed from the premises by any person not specially authorized by the architect.

The contractor is to receive, as belonging to the contract, all detail or explanatory drawings, which may from time to time be considered necessary by the architect, and which he may sign and furnish to the contractor; and in all cases where figured dimensions or written directions are given on the plans, the same are to be followed and used in preference to the use of the scale.

The several roofs to be constructed according to the pitch or inclination given, and the dimensions for the length of timbers, and for slating, to be ascertained from the width of the several rooms, added to the thicknesses figured or described for the walls.

All materials used in the respective works shall be of the very best quality, and the workmanship thereof executed in the best and most substantial manner. Should materials of any kind be brought upon the premises, which, in the opinion of the clerk of the works, are either unsound, improper to be used, or contrary to the intent and meaning of the contract, the same shall be immediately removed from off the premises, upon notice to that effect being given by him in writing to the contractor or his foreman; and in case such notice be not immediately complied with, the clerk of the works will be required to report the fact to the Poor Law Commissioners through their architect. Any works which, in the opinion of the architect, have been improperly executed, shall upon notice to the contractor be immediately taken down or removed, and reconstructed in a substantial manner, and no additional charge shall be made by the contractor for such work.

No materials or timber scantlings once brought on the building ground shall be removed from off the premises on any pretence whatever, unless with the written consent of the architect, or unless they be materials brought there *bonâ fide* for the purpose of scaffolding. The materials brought upon the ground are to be considered as belonging to the Poor Law Commissioners, although the value of them is not to be taken into consideration in calculating the advances to which the contractor may, from time to time, be entitled.

The contractor is to make regular weekly payments of wages to the several mechanics, artificers and labourers employed by or under him, and punctually to pay weekly to them in money the full amount of their earnings.

Upon notice to the contractor or foreman, by the architect, that a sufficient number of men are not employed on any section of the works, he will be required to provide the same, or on his default, within reasonable time, the architect may engage such number of men as are required, and at such amount of wages as in his opinion is proper; the amount thereof, and all expenses attending the employment of such men, to be deducted from the amount due to the contractor. Should any combination at any time take place among the workmen for advance of wages, or any other causes, and the same be represented to the Poor Law Commissioners, or their architect, the same will be taken into consideration, whether any just ground existed for allowing any extension of time for any delay that may thereby be occasioned to the works.

Any inferior workmen employed by the contractor is, upon notice to that effect by the clerk of the works, to be discharged by the contractor.

The contractor is not to underlet in any way the whole or any part of the work, or to do the same by task work, except with the written consent of the architect.

Should any delay arise from the want of a due supply of proper materials, and the progress of the works be thereby interrupted, the architect, either himself or through the clerk of the works, may order or provide the same, and the expenses thereby occasioned may be deducted from the amounts that may be or become due to the contractor.

The contractor is to supply the clerk of the works with all requisite information upon the number of men employed, the state of preparation of the materials, and such information of the kind as may be required of him by the architect or clerk of the works.

The clerk of the works is not to be employed in any way whatsoever by the contractor, or to receive any payment from him for any services connected with the building, but to give every assistance in his power in directing the proper execution of the works; and should the contractor have reason to complain of the conduct of the clerk of the works, in the execution of his duties or otherwise, the contractor will, upon representation of the facts to the Poor Law Commissioners through their architect, have such redress as they consider him entitled to.

In case any disagreement or dispute should arise during the progress of the works, or after their completion, as to the meaning of the specification and drawings, or relating to any other cause whatever connected with the said contract, the same shall be referred to the architect for the time being, and his award shall be final and conclusive upon all matters touching the said contract between the parties.

In case the architect, in consequence of frost or from any other cause, shall order a suspension of the works, such order shall be in writing, and the works shall thereupon be discontinued and carefully covered up with straw, or such other covering or protection as the architect may direct. The works shall be again resumed upon notice to the contractor, who shall be allowed an extension of time beyond the date of his contract equivalent to the delay occasioned by such suspension of the works.

The contractor is to be answerable for all damage that may happen to the several works until such time as they are delivered up by him, and certified by the architect to be complete; the contractor is to be at the expense of watching and taking due care of the works, and is to remove, from time to time, all rubbish that may accumulate on the ground, and to take the same to such part of the premises as the clerk of the works may direct.

No additional work is to be executed or allowed for, unless done in pursuance of the written direction of the architect; and no omissions from or alterations in the specified works are to be made, except by such written direction; and no additions, omissions or alterations, so directed to be made, are to have any effect in invalidating or annulling the contract. Any additional work that may be necessary in the foundations of the building, and directed to be done, or any work which may be directed by the architect to be omitted from the contract, in not requiring the foundations of the walls to go so deep as specified, is to be taken account of by the clerk of the works; and no foundations are to be covered up without the previous directions of the clerk of the works. The value of all such additional or omitted work is to be ascertained by the architect for the time being, and valued according to a list of prices attached to the articles of agreement, or in case the contractor does not furnish such list, then such valuation is to be made according to the judgment of the said architect, and the value of such extra or omitted work is to be either added to or deducted from the amount of the last payment to be made to the contractor on the building contract. All prices for such additional works, being first approved by the architect, must be attached to the contract previous to the execution of it by the contractor.

No payment is to be made to the contractor except on the architect's certificate on the value of the work executed, and no certificate to be given for any sum less than one-eighth the amount of contract; and the several payments are to be made at the rate of the 85 per cent. on the value of the work executed, leaving a balance of 15 per cent. to be retained as a guarantee for the goodness and perfection of the works. The reserve of 15 per cent. shall be payable on the architect's certificate, at the expiration of two months from the completion of the works included in the contract, except the painting and whitewashing of the plastering; but such final payment shall be subject to any abatement which the architect may make for remedying any defects in the works, which, on notice thereof by him to the contractor, shall not be forthwith remedied.

It is, however, to be expressly understood, that the payment of such first instalment is to be contingent on the Exchequer Loan Commissioners having advanced, at the time at which such instalment shall become due, the sum of money which the Poor Law Commissioners have directed the Board of Guardians of the Union to borrow for the erection of the workhouse; and no delay in the payment of such first instalment shall interfere with the progress of the works, or release the contractor from his obligation to complete them by the time hereinafter named.

The whole of the works are to be completely finished, and ready to be delivered up by the contractor, on the first day of September 1840; and in case he shall fail in completing the works contracted for by him on or before the day mentioned, he shall be liable to a deduction from the amount of his contract for every week during which the works shall remain unfinished beyond the before-mentioned time; and such deduction (if made) shall be on the following scale:—

If the whole amount of the contract does not exceed 1,000 *l.* - -	10 *l.* per week.
If the same exceeds 1,000 *l.*, and does not exceed 2,000 *l.* - - -	20 *l.* per week.
If the same exceeds 2,000 *l.*, and does not exceed 5,000 *l.* - - -	30 *l.* per week.
If the same exceeds 5,000 *l.* - - - - - - - - - - - - - - -	40 *l.* per week.

Specification referred to by articles of agreement bearing date the second day of September 1839, and entered into between the undersigned on the one part, and the Poor Law Commissioners on the other part.

(signed) *John Maguire.*

PARTICULARS relating to Building Contract for the *Castlederg* Union Workhouse.

LIST of the DRAWINGS prepared for the Contract for the above Workhouse.

Ground Plan.
One-pair Plan, showing roofing over the low buildings.
Two-pair Plan, and Sections on the lines A B and C D on ground plan.
Elevations of main building and entrance.

The above plans and specifications are not to be removed, by any person estimating, from the place in which they are deposited, but may be used for the purpose of taking off the dimensions in order to obtain the quantities of the several works, or for the purpose of making any copies or tracings of the same.

One tender for the whole of the works would be preferred, but persons are at liberty to submit tenders or proposals for the several works which belong to either of the sections set forth in the specification.

The lowest tender will not necessarily be accepted, and it is also to be understood that none of the tenders submitted will be accepted, should they be all considered too high in amount; approved securities will be required from the party whose tender is accepted, in a sum of not less than 10 per cent. on the amount of his contract.

The works will be required to be commenced forthwith, and executed by the time and according to the conditions mentioned in the specifications, and agreeably to the intention and meaning of the terms describing the several works; and therefore parties are recommended, previous to making tenders, to satisfy themselves of the meaning of every part of the specification, and may, for this purpose, apply to Mr. Wilkinson, architect, (directed under cover to "The Poor Law Commissioners, Dublin,") from whom any further information relating to the said plans and specifications may be obtained.

The contractor is required to state in his tender the time he will require for completing the building, and also to name the materials he intends to use in the walling and flagging.

The field on which the workhouse is to be built will be pointed out by the Clerk to the Board of Guardians.

The names of the several parties (for whom copies of the drawings are taken) are requested to be left with the Clerk to the Board of Guardians.

NOTICE to Contractor on foregoing Specification.

THE front elevation of the main building is to have a pediment formed in the centre, with a 6-inch break or projection in the wall; the size of the pediment to be not less than the present pitch of the roof would give, and it is to have the break arranged to come in between the piers of the windows. The extra expense this break and pediment will occasion, will be chiefly to the labour of the quoins and the lead gutters, to be constructed according to specification.

(signed) *Geo. Wilkinson,*
Architect.

Poor Law Commission Office,
Dublin, 10 January 1840.

No. 7.—PARTICULARS of the Fittings to be provided for the *Castlederg* Union Workhouse, and Note of Alterations made therein.

	£. s. d.
BEDSTEADS.	
To construct No. 16 deal bedsteads, as per sketch, to be of white Norway deals, free from knots, and well and neatly finished. To construct along side-wall at heads of beds a rail 4½ inches by 2 inches, supported on strong cast-iron brackets, as per sketch, and screwed to deal floor, or let into solid stone blocks in mortar floors, and the iron-work to be run with lead where fixed to the stone - - - - - - at	
The bedsteads to be fixed in the rooms of the infirmary building only - - - at	
All bedsteads placed in those rooms where there are mortar floors, are to have deal boards 9 inches wide, with rounded edges, laid on floor, immediately under the feet of bedsteads, to receive the legs. The deal boards to be securely fixed by iron work to the blocks let in the floor - - - - - - - - - - - - at	
The iron legs and bearers of bedsteads to be painted - - - - - - at	
GRATES and STOVES.	
Board Room and Clerk's Office.	
Best black front half-register grates of neat approved pattern, in the board room and in the master's apartments; the sides to have freestone coves and linings; also common plain cast-iron grates, with hobs, to the surgery, nurse's room and dormitories of upper floors; all these to have the fire-place lined with good fire-bricks - - - - at	
Plain stoves of cast iron to be provided, and fixed in the several day-rooms and dormitories on the ground floor, and to the rooms of infirmary and probationary wards. No. 2 stoves to the large rooms to be of the size of 18 inches by 18 inches, and No. 8 to the smaller rooms to be of the size of 18 inches by 12 inches; the stoves all to have large fenders, and sheet-iron open drawers for ashes; the tubing for smoke flues to be	

(*continued.*)

£. s. d.

6 inches clear diameter, to be carried into flue of fire-place, with a length of 8 feet to each stove in addition to the bends, &c. The tubing to be cast iron - - - at

Iron Boilers.

In Wash-house.

To provide and fix a cast-iron boiler with taps, containing 100 gallons, to be made complete with brick-work, and 2-inch deal curb on top, to include all iron-work, gratings, &c., and to include deal top in two thicknesses, cross-nailed, hung with wrought-iron hinges, and pullies and lines for opening lids (Note 1, p. 20.) - - - - - -
One ditto - - ditto, to contain 100 gallons, set sufficiently high to supply washing trays with hot water - - - - - - - - - - - - - at

In Kitchen.

One ditto - - ditto, to contain 150 gallons - - - - - - - - - at
One ditto - - ditto, to contain 50 gallons - - - - - - - - - at
One ditto - - ditto, to contain 10 gallons - - - - - - - - - at

In Probationary Ward.

One cast-iron boiler, &c. to contain 20 gallons, with tap - - - - - at
To include making all flues complete, each flue to have an iron frame and bed for cleaning out, and also a damper to each - - - - - - - - - - at

Tables and Forms.

Day and Dining Rooms.

No. 10 deal tables, with $1\frac{1}{2}$-inch deal tops, 22 inches wide, 9 feet long, each constructed with 3-inch square-framed legs, and 6-inch framing of $1\frac{1}{2}$ deal, as sketch (Note 2, p. 20.) at
No. 20 deal forms, to ditto, 9 feet long, with $1\frac{1}{2}$-inch deal tops, $10\frac{1}{2}$ inches wide, with strong-framed legs of $1\frac{1}{2}$-inch deal, cut hollow at bottom, as sketch - - - at

School Room.

No. 10 forms, 8 feet long, with deal $1\frac{1}{4}$ seats, 9 inches wide, 12 inches high, with strong-framed legs - - - - - - - - - - - - - - - at
For rooms in general, No. 8 forms, with $1\frac{1}{4}$ deal seats (as to dining hall) 8 feet long each - - - - - - - - - - - - - - - at
No. 4 deal tables with $1\frac{1}{2}$ deal tops, and square-framed legs (as to dining hall); size of tables, 4 feet 6 inches by 2 feet 6 inches - - - - - - - - at
No. desks ditto, - - ditto, as per sketch - - - - - - - - - at
Desk for master, as per sketch - - - - - - - - - - - at

Dressers.

The contracts to include 20 feet running of dresser, $1\frac{1}{2}$-inch deal top on strong bearers, to be fixed where directed, with three rows of shelves 1 inch thick, on strong bearers, over them - - - - - - - - - - - - - - - at

Kitchen and Sculleries.

To construct a dresser 16 feet long, 2 feet 6 inches wide, of $1\frac{1}{2}$ deal on strong bearers, with six rows of 9-inch shelves 1 inch thick. To construct a sink, size of 8 feet by 2 feet, to be placed on strong bearers with two divisions, one to have a plug $1\frac{1}{2}$ inch diameter, and the other a 4-inch square iron grating, both to lead to a drain; the sink to be made of 2-inch deal, put together with white lead, and 9 inches clear depth - at

Water Works.

To provide and construct a metal force-pump of approved construction; the pump to be 3 inches bore, and to have $2\frac{1}{2}$ inch pipe from well, and $2\frac{1}{2}$ inch rising main to supply a deal cistern to be fixed in roof over the wash-house, (Note 3, p. 20.) - - - at
The cistern to be lined with 6 lbs. lead sides, and 7 lbs. lead bottom, and constructed with 2-inch deal, put together with white lead, and to contain gallons, and to have a $\frac{3}{4}$ inch notice-pipe, (Note 3, p. 20.) - - - - - - - - - at
From the cistern construct pipes of $1\frac{1}{2}$-inch bore leading to the wash-house, with $1\frac{1}{4}$-inch bib cock; also pipe to kitchen with $1\frac{1}{4}$-inch bib cock; also one to each yard for men and women; convey a pipe and fix a 1-inch bib cock with square handle to turn ditto, and to take on and off; the cock to be fixed against wall of main building; also to construct a pipe leading through master's passage to front wards, where a pipe is to be placed in the inside corner of yard of the probationary ward, with bib cocks, with lever moveable handle, as described to the yards for men and women; also a pipe to supply boiler in receiving ward, and pipe to each bath in the receiving-rooms, and pipe from the boiler in receiving-room to the baths to supply the hot water (Note 3, p. 20.) - at
To construct in yard a large rain-water tank, size of 10 feet by 7 feet, and 6 feet deep, domed over as cesspools; the rain-water tank to be lined with half brick, bonded in stone, and rendered in cement; the bottom to be laid curviform - - - - at
Also to provide and fix a small common lead pump in wash-house, with 2-inch suction-pipe from tank, to be fixed high enough to pump water into the boilers, (Note 3, p. 20.) at
Pipes to be laid from the cistern to the baths and boiler in the receiving wards, with 1-inch bib cocks, with moveable handles; a pipe from boiler in receiving-room to be carried to each of the baths to supply hot water, (Note 3, p. 20) - - - - at

£. s. d.

BATHS.

Probationary.

To construct a deal bath, $1\frac{3}{4}$ inch thick of well-seasoned deal, ploughed and tongued at joints, and put together with white lead, to be 5 feet long, 2 feet 6 inches wide, and 2 feet deep, placed at one end of the receiving-rooms; one to be placed in each bath-room; the baths to have a $1\frac{1}{2}$-inch plug, to open into a drain constructed in surface by paving stones, and leading into cesspools in yards - - - two baths, at

PAINTING.

The names of each room to be painted in black 1-inch capital letters, of Roman character, on the doors of the following rooms, on the outside; the letters to be placed about 2 feet below top of door, in the centre of doorway (as regards the width of door), and the letters to be the common proportionate distance from each other - - - at

PARTICULARS of the several Rooms which are to have their Names painted thereon.

EXTERNALLY.

Two Probationary Yards, Entrance Building.

Female probationary ward - - - - - - - - - - - - at
Male probationary ward - - - - - - - - - - - - at

Children's Yards.

Boys' day and school-room - - - - - - - - - - - - at
Girls' day and school-room - - - - - - - - - - - - at

Men's and Women's Yards—Female Side.

Female day-room - - - - - - - - - - - - at
Wash-house - - - - - - - - - - - - at
Infirmary - - - - - - - - - - - - at

Male Side.

Kitchen Offices - - - - - - - - - - - - at
Male day-room - - - - - - - - - - - - at
Infirmary - - - - - - - - - - - - at

INTERNALLY.

Board room - - - - - - - - - - - - at

Main Building—Ground Floor.

Master's room - - - - - - - - - - - - at

Where man and wife are appointed, the words "Master's and Matron's Rooms" to be substituted.

Stairs at back of Master's Rooms.

(On deal board, size of 12 by 6, painted same colour as doors, and fixed against wall,) Stairs leading to boys' and girls' dormitories, &c. - - - - - - at

Upper Floor.

Boys' dormitories, No. 1, 2, 3, &c. - - - - - - - - - at
Girls' dormitories, No. 1, 2, 3, &c. - - - - - - - - - at

Principal Stairs—Male Side.

Male wards - - - - - - - - - - - - at
Boys' rooms - - - - - - - - - - - - at
(On board as before described) Stairs leading to male dormitories - - - - at

Female Side.

Female wards - - - - - - - - - - - - at
Girls' room - - - - - - - - - - - - at
(Board and inscription to stairs, same as male side) - - - - - - at

Male and Female Sides—Upper Floors.

Male dormitories, No. 1, 2, 3, &c. - - - - - - - - - at
Female dormitories, No. 1, 2, 3, &c. - - - - - - - - - at
Mill-room - - - - - - - - - - - - at

Infirmary—Ground Floor, Male Side.

Male ward - - - - - - - - - - - - at
Surgery - - - - - - - - - - - - at
Nurse's room - - - - - - - - - - - - at

Female Side.

Female ward - - - - - - - - - - - - at

(*continued.*)

Shelves.	£. s. d.
To construct in the surgery a deal press in two heights, size of 3 feet 6 inches wide, by 6 feet 6 inches high, and 12 inches deep, the lower to be hung with folding doors in two heights, the inside to be fitted up with shelves and drawers, and to contain not less than 12 drawers - - - - - - - - - - - - - - - at	
To provide and fix a bell weighing 50 lbs. to be fixed on ridge roof, over the wash-house, to be hung between two 6-inch square oak posts, with weather-boarded top, as per sketch; the position to be determined by the truss of the roof, to which the posts are to be brought down for securing them: to include wheel, rope, tubing through roof, &c., (Note 4, *infra.*) - - - - - - - - - - - - - - at	
Generally.—The whole of the works to be done in the best manner, and with good seasoned timber, and in accordance with the specification for the erection of the workhouse, and agreeable to the general clauses and conditions of the specifications and building contract; the tables and forms are not intended to be painted, nor is any of the work, except where so described.	

Note on Particulars of Fittings; Alterations made in them by me.

13 October 1840. (signed) *Geo. Wilkinson.*

Deal floors now put to the two Infirmary rooms (which were very low and damp).

(Note 1, *ante*, p. 18.)—Altered one of wash-house boilers to 150 gallons.

(Note 2, *ante*, p. 18.)—Put cross pieces under tables.

(Note 3, *ante*, p. 18.)—Erased all about cistern pipes and force pump, &c., and described pump for well or tank to hold spring water, same as for wash-house.

(Note 4, *supra*,)—Omitted bell.

[*Note.*—For Statement of Prices referred to in the Order, *see* Contractor's Account, No. 18, pp. 24–27.]

II.—Orders for Extra Works given by the Architect to the Contractor.

No. 8.—Note by Commissioners' Architect.

The works performed in addition to those included in the contract were chiefly ordered by means of the drawings on which they were shown or explained, and the clerk of works was instructed thereon, either by letter or verbally, by the architect or an assistant architect, who had been supplied with the necessary information.

The extra foundations were performed in accordance with the provisions of the contract, which left the additional quantity to be determined upon the execution of the work.

The works performed in various additions to the internal arrangements were ordered to be carried out in accordance with directions to be given by any assistant architect.

See the accompanying Memorandum of a Letter, 25 November 1840, while *en route.*

Infra, No. 9.
No. 10.

The lead pipes, &c., for water-works, were ordered by the accompanying letter, 10 November 1841.

The fixtures and fittings were ordered in accordance with the instructions on the foregoing particulars.

(signed) *Geo. Wilkinson,*
Architect.

No. 9.—Note of a Letter addressed to Contractors from *Cork*, while travelling on survey of Buildings.

Mem.—In consequence of arrangements determined on through the instance of the Assistant Commissioner; wrote to Mr. Maguire, Castlederg, and directed him to put store-room in upper floor, to fit up one of infirmary privies for master, &c., to receive instructions from Mr. Doolin for further works necessary, and to attend very carefully to the setting of boilers; said Mr. Doolin would be at Castlederg immediately.

Cork, 25 November 1840. (signed) *Geo. W.*

No. 10.—Letter from Architect to Contractor.

Architect's Office, Poor Law Commission,
10 November 1840.

Sir,

I have to beg you to proceed forthwith with the laying down a pipe from the reservoir, as proposed in your letter, which I return; a one-inch strong lead pipe leading to wash-house, with a branch to kitchen, and two small arms, one in both men and women's yards, with a $\frac{3}{8}$ cock to kitchen and wash-house, and $\frac{3}{4}$ cock to each end of men and women.

Also

Also to enclose with rough one-inch weather boarding the arch to shed; to put a five-feet wide door in ditto; also, at the height of six feet, to construct a rough three-quarter deal floor on joists, to form a straw loft, which is to have a door in head of arch, with a small step-ladder inside, to move both in and out.

I will let you know about the other matters of clothes, stores, &c. on which Mr. Clements has written to me, and which I am now considering; but do not delay for an instant these things, and let me have returned the plan of drains, for which I am waiting.

To Mr. Maguire, Contractor,
Castlederg Union.

(signed) *Geo. Wilkinson.*

III.—Notices served on the Contractor.

Note by Commissioners' Architect.

Notices of objectionable works were served by the clerk of works. The following copy of a notice served was forwarded by him to the Commissioners' architect.

No. 11.—Copy of Notice served on the Contractor's Foreman.

Sir,

Castlederg, 26 November 1839.

I am instructed to inform you, that you are to stop the stone masons from proceeding with the works until there is a sufficient quantity of materials of a proper description on the premises, and until the entire of the foundations are sunk to their proper depth; and also to inform you that you are not to be allowed any extension of time for such or any delays that may be in the progress of the works on that account.

I am, &c.
(signed) *Michael Stedman.*

To Mr. John Maguire,
Contractor for building the Workhouse of Castlederg.

Note by Commissioners' Architect.

The accompanying notice of 3 April 1841 was the final notice served previously to making deduction for works which the contractor had neglected to remedy.

No. 12.—Notice served on the Contractor by the Commissioners' Architect, 3 April 1841.

Sir,

From a report of a survey I have just received from Castlederg, I regret to find that the objectionable works in floors, windows and painting, &c. &c. (all of which you have before been made familiar with) are not yet remedied by you; and I have therefore to give you notice that I shall be compelled to forthwith employ persons to complete the building, and to execute all those works which remain defective and improperly finished.

I am, &c.
(signed) *Geo. Wilkinson,*
3 April 1841.

To Mr. Maguire,
Contractor for Castlederg Workhouse.

IV.—Communications between the Poor Law Commissioners and the Board of Guardians; Architect's Reports; Accounts and Memorials to the Lord Lieutenant; in the Order of Dates.

No. 13.—Letter from the Board of Guardians to the Poor Law Commissioners;
(No. 2,612. D. 41.) 2 April 1841.

Gentlemen,

At a meeting of the Board of Guardians of the Castlederg Union, held this day, we were requested by them to report to you the state in which we found the workhouse on Wednesday last.

The previous night had been very stormy, with great rain, and on visiting it in the afternoon of Wednesday, we found the house in a most deplorable state from the wet, which appeared to have penetrated through the windows, through the walls and through the roof: the windows had been very ill fitted in, and three of them blown in during the night.

The master of the workhouse had fortunately directed the beds to be moved from the exposed side of the rooms, or the patients must have been completely soaked as they lay; even at two o'clock on Wednesday the water was running down the walls, and pouring into the wash-house.

We do not mean to make a detailed statement of the faults and failures in that building, nor have we the means of judging how far they may be occasioned by the negligence of the contractor, or by an error in the specifications; but we beg most earnestly to invite the immediate attention of the Commissioners to the state of the workhouse, in which there will probably be next week 125 inmates, being five-eighths of the number it was supposed to be capable of containing.

We have, &c.

(signed) *R. A. Ferguson,* Chairman of the Board.
James Anderson, Deputy Chairman.

Castlederg, 2 April 1841.

To the Poor Law Commissioners.

No. 14.—Letter from the Commissioners to the Board of Guardians; 14 April 1841.

(No. 2,612. D. 41.)

Poor Law Commission Office,
Dublin, 14 April 1841.

Gentlemen,

The Poor Law Commissioners have had before them your letter of the 2d instant, relative to the state of the workhouse of the Castlederg Union; and they desire to inform you that they have recently caused a survey to be made, in order that any objectionable work may be remedied. The contract not having been satisfactorily fulfilled, notice has been served upon the contractor to remedy defects, and a considerable sum, which would be due to him under his contract, is reserved until the work be satisfactorily completed.

The Commissioners' architect will proceed to Castlederg next week, and will put himself in communication with the Assistant Commissioner in charge of the union, for the purpose of taking such measures as may be necessary.

By order of the Board,

(signed) *W. Stanley,*
Assistant Secretary.

To the Chairman and Deputy Chairman of the Board of Guardians, Castlederg Union.

No. 15.—Letter from the Board of Guardians to the Commissioners; 13 July 1841.

(No. 6,468. D. 41.)

Lunacloon, 13 July 1841.

Gentlemen,

I am directed by the Poor Law Guardians of the Castlederg Union to call your particular attention to a letter written by Sir Robert A. Ferguson, bart., as chairman of that union, about the month of April last, respecting the state of repairs of the workhouse of this union. Shortly after the above letter was written, Mr. Wilkinson inspected the house, and found it in a very unsatisfactory state for the accommodation of its inmates. Since that time nothing has been done to remedy the defects; autumn is now approaching, and unless immediate steps are taken to put the house in proper order, I am much afraid that the house must be abandoned during the winter months. This would be of very serious consequence in this district, and we sincerely hope that some immediate steps will be taken to put the house in proper habitable order.

I have, &c.

To the Poor Law Commissioners, Dublin.

(signed) *James Anderson,*
Vice-Chairman.

No. 16.—Letter from the Commissioners to the Board of Guardians; 16 July 1841.

Poor Law Commission Office,
Dublin, 16 July 1841.

Sir,

The Poor Law Commissioners acknowledge the receipt of your letter of the 13th instant, relative to the state of the Castlederg Union Workhouse, and they desire to state that Mr. Wilkinson will inspect the building in the latter part of next week, or early in the week following.

By order of the Board,

To James Anderson, Esq., Chairman of the Board of Guardians of the Castlederg Union.

(signed) *C. T. Walmisley,*
First Clerk.

No. 17.—Letter from the Commissioners to the Board of Guardians, 31 July 1841, and Documents therein referred to.

(No. 61. M.)

Poor Law Commission Office, 31 July 1841.

The Poor Law Commissioners having completed the examination of the account for the additional work performed by the contractor, Mr. Maguire, in the erection and completion of the Castlederg Union workhouse, desire to inform the Guardians that its amount,

739 *l.*

739*l.* 15*s.* 10*d.*, added to the contract and other contingent expenses, exceeds the sum borrowed from the Exchequer Bill Loan Commissioners by 452*l.* 14*s.* 1*d.*

The following is a statement of the account :—

	£.	s.	d.	£.	s.	d.
Amount of contract	2,100	–	–			
Amount of work in fittings, additions, &c.	739	15	10			
				2,839	15	10
Amount paid to clerk of works	75	15	8			
To treasurer of the union, for reimbursing payments made to clerk of works	65	15	6			
Advertisements	1	11	6			
Ironmongery	49	14	–			
Law expenses	19	17	4			
Messrs. Barnes & Winter	15	15	–			
				228	9	–
Total amount of expenditure				3,068	4	10
Amount borrowed of the Exchequer Bill Loan Commissioners :—						
Contract	2,100	–	–			
For clerk of works, and contingencies	484	–	–			
Workhouse site	16	–	–			
	2,600	–	–			
Add interest	15	10	9			
				2,615	10	9
Additional amount required			£.	452	14	1*

As it may be satisfactory to the Guardians to see the original account for additional work, the Commissioners have directed Mr. Clements, their Assistant Commissioner, to lay it before the Board.

The excess of expenditure beyond the amount borrowed has been occasioned by forming too low an estimate of the extent of fittings ultimately found indispensable for completing the house ; besides this, the waterworks which it was found necessary to prepare have caused an increased outlay.

From the report of their architect and personal inspection, the Commissioners are of opinion, that, although the building is defective in several minor details of finish, especially in the interior, the work is yet, on the whole, sound and substantial, and such as cannot reasonably be objected to.

The most material defects are, the imperfect setting of the window frames in several instances, the shortness of the metal sashes and water bars, the want of filleting round the chimney shafts, the want of tonguing to the boarded floors, the imperfect tempering of the clay floors, and other minor items, for the remedying of which the architect has made a deduction from Mr. Maguire's account ; and the Commissioners have directed the necessary repairs and alterations to be put in hand immediately, and when these shall be completed they trust there will be no farther ground for complaints.

It will generally be found that where the amount contracted to be paid for a building is not equal to the expenses incurred in erecting it, the execution of it will be defective in some particular ; and taking all the circumstances into consideration, and looking to the amount of the contract, the Commissioners are of opinion that the Castlederg workhouse has been completed in as satisfactory a manner as could be expected ; and though some of the expenses have been higher than was originally contemplated, yet the outlay on the whole is but a few pounds more than the estimate made by the architect, in which the building was put at 400*l.* more than the sum for which the contract was actually made. It must be observed further, that in other unions, where there has been full competition, there exists even a greater comparative difference in the building contracts. The contract for Gortin workhouse, which is of the same extent as Castlederg, is 589*l.* higher ; that for Ballycastle, to accommodate 300 paupers, is 1,776*l.* higher ; and that for Kilkeel, also for 300 paupers, is 1,950*l.* higher.

As it will be necessary to raise a further loan, in order to pay the balance due to the contractor, the Commissioners will forthwith issue an order for that purpose ; and finding that an outlay is required for making a permanent fence round the workhouse ground, they are prepared to include in the order whatever reasonable sum may be deemed necessary for that or any other work which the Guardians may consider to be necessary or advisable at this time.

By order of the Board,
(signed) *C. T. Walmisley*, First Clerk.

No. 18.

* It appears that owing to a clerical error these sums were stated to the Guardians as 15*l.* 10*s.* 1*d.* and 452*l.* 14*s.* 9*d.* respectively. The correct amounts are as above stated in this return.

No. 18.—Contractor's Account for Extra Works.

[*Mem:*—In the MS. Copy of this Account the Figures printed within parentheses, thus (332), were written with *red ink*, and the Figures printed within brackets, thus [400], were *struck through*.]

The Poor Law Commissioners of *Ireland*, to *John Maguire*, Builder, Dr., for Extra Work done to *Castlederg* Workhouse.

		£. s. d.	£. s. d.
1,200	Yards cubic of filling in, at 3*d.*, in probationary yards and girls' yard	15 – –	
(332) [400]	Perches of masonry, in foundations, &c., at 8*s.*	[160 – –]	(27 4 –)
(150) [200]	Perches of battered work on masonry, at per perch 1*s.* 3*d.*	[12 10 –]	(3 2 6)
60	Feet cubic of brick-work, in stopping up fire-places and over bressamere for shed, &c., at 1*s.* per	3 – –	
2	Brick arches, 9 in. × 9 in. × 4 ft. 9 in., base over kitchen fire-places, at 5*s.* per	– 10 –	
1	Ditto, base, 8 ft. by 14 in. × 14 in.	– 10 –	
1	Ditto „ 4ft. 9 in. by 9 in. × 9 in. master's qrs.	– 5 –	
102	Feet superficial of cut stone, in steps and landing leading into probationary wards, at per foot 9*d.*	4 4 –	
12	Quoins in boundary wall, at 1*s.* 6*d.*	– 18 –	
80	Quoins ditto, through the different buildings, at 1*s.* 6*d.*	[6 – –]	6 – –
(91½ sup.) [62]	Quoins carrying up additional thickness to staircase, 6*d.*	(2 5 9) [4 18 –]	(2 12 3)
	Page 1.—Carried forward	207 15 –	38 18 9
2	Fire-stone chimney-pieces in board-room	3 – –	
			210 15 –
	Gangways:		
Square feet. [17–57] (13–38)	Sup. of gangways, 4 inches thick, cocked down upon girders, at per square superficial, 80*s.*	[70 5 7]	(16 18 5)
[81] (79¼)	Feet cubic of Memel timber, in framing to take gangways, at 4*s.* per cubic foot	16 4 –	– 7 –
1½	Tons of oak in tonguing, at 120*s.*	9 – –	
	Cutting ditto	1 5 –	
2	Cwt. of white lead	4 – –	
10	Days of a mason breaking out for and in inserting trimmers, at per day 3*s.* 3*d.*	1 12 6	
10	Days of a labourer, 1*s.* 3*d.*	– 12 6	
			102 19 7
	Infirmary.		
10	Squares of flooring and joists flooring, inch-thick joists, Memel, 5 × 2½ inches, at per square 70*s.*	35 – –	
8	Steps, 4 feet long, and risers	– 10 –	
6	Perches of masonry under floors, 7*s.* 6*d.*	2 5 –	
3	Days of a mason altering doors, 3*s.* 3*d.*	– 9 9	
3	Ditto of a labourer attending, 1*s.* 3*d.*	– 3 9	
9	Bushels of common mortar	– 6 9	
3	Ditto of haired ditto 1*s.*	– 3 –	(17 5 5)
32	Feet of joists, 6 × 2 per foot lineal	– 8 –	
171	Feet of tassils, 4 × 2, at 2*d.* per foot	1 8 6	
			40 14 9
	Page 2.—Amount carried forward	- - -	354 9 4
	Straw Store.		
3	Squares of rough flooring and joists of Memel, 6 × 2, at 60*s.*	9 – –	
28	Feet of scantling, 9 × 3 inches, to support joists, at 5*d.* per foot	– 11 8	
2	Days of a mason breaking out for joists, 3*s.* 3*d.* per	– 6 6	
2	Days of a labourer attending	– 2 6	
6	Bushels of mortar, 9*d.*	– 4 6	
1	Door and frame on coal and potato store	1 15 –	
34	Yards of paving under coal and potato store, at 6*d.*	– 17 –	
42	Feet of inch-sheeting boards in front of door, at 3*d.* per foot	– 10 6	
42	Lineal of scantling, 4 × 2½, at 3*d.*	– 10 6	
			13 18 2
	Altering Privies in Men's and Women's Yard.		
3	Perches of masonry, 7*s.* 6*d.*	1 2 6	
8	Quoins, 1*s.* 6*d.*	– 12 –	
2	Arches brick put in, 3*s.*	[– 6 –]	
	Taking off roofs, and putting them on	[2 – –]	(2 9 6)
36	Feet of scantling, 4 and 2½, at 3*d.* per	[– 9 –]	[4 9 –]
	Page 3.—Amount carried forward		372 16 6

		£. s. d.	£. s. d.
	Altering one of the infirmary privies into a privy for the guardians:		
1	Door and frame	1 10 –	
1	Seat and	– 10 –	
	Building up door	– 3 –	
	Plastering	– 4 –	
			2 17 10
	To making a wicket in entrance gate, putting in two stiles, &c.	– 15 –	
4	Frames over doors leading into halls and dining-rooms, 5*s.*	1 – –	
3	Circular frames over rear-doors of infirmary, 5*s.*	– 15 –	
4	Metal sashes, and glazed and painted, 10*s.*	2 – –	
3	Circular wooden sashes and glass	1 10 –	
6	Iron ballusters, inserted in the three handrails, each, weight, 7½ lbs.; 45 lbs., at 4*d.*	– 15 –	6 – –
	Page 4.—Carried forward		381 14 4
	STUDDED PARTITIONS.		
	Store Room.		
(353¼)			
[550]	Feet superficial of sheeting, on store, at 3*d.* per foot	[6 17 5]	(2 9 1)
51	Feet lineal of studding, 4 × 2½ in., at 2*d.* per lineal foot	– 8 4	
40	Feet lineal of scantling, 5 × 4, at 3*d.*	– 10 –	
58	Feet lineal of bridging, 3½ × 2, at 1½ *d.*	– 7 3	
1	Door and frame hung, &c.	1 10 –	
215½	Feet superficial of shelving, in store-room, 1½ in. thick, at per foot 4 *d.*	3 11 10	
9	Framed trussels, 2 ft. 9 in. square, to support bottom shelves, at 2*s.* each	– 18 –	
12	Framed brackets, to support upper shelves, 1*s.* 3*d.*	– 15 –	
6	Dozen of brass-headed nails	– 6 –	
20	Iron hold-fasts, 6 in. long, 3*d.*	– 5 –	
			15 18 10
	Porter's Room.		
52	Feet of sheeting, in partition, at 3*d.*	– 13 –	
16	Feet lineal of studding, at 2*d.*	– 2 8	
19½	Feet lineal of wrought scantling, in door frame, 4*d.*	– 6 8	
1	Door hung, lock, &c. complete	1 5 –	
			2 7 4
	SCHOOLMISTRESS'S ROOM.		
180	Feet superficial of sheeting, at 3*d.*	2 5 –	
65	lineal of studding, 4 × 2½, 2*d.* per	– 10 10	
1	Door and frame	1 10 –	[4 5 10]
	Page 5.—Carried forward		400 – 6
24	Feet lineal of braces, 3½ × 2, at 1½ *d.* per foot	– 3 –	
40	Feet of flooring between gangways, at 4*d.* per	– 13 4	
32	Feet lineal of joists × 4 × 3, at 3*d.*	– 8 –	
	To taking down the schoolmistress's room, and altering same	1 – –	
			6 10 2
	DRESSER in KITCHEN.		
4	Bracketed upright, with 7 brackets on each, and 10 ft. high, 7*s.* 6*d.*	1 10 –	
44	Feet of shelf, 1½ in. thick, at 4*d.*	– 14 8	
72	Feet of shelves, 9 × 1 in. at 3*d.*	– 18 –	
4	Framed beams under lower shelf, 2*s.*	– 8 –	
12	Holdfasts, 3*d.*	– 3 –	
			3 13 8
44	Feet of shelf, 1½ in. thick, in watch-house, at per foot, 4*d.*	– 14 8	
4	Trussels, at 2*s.* each	– 8 –	
4	Framed bearers, with brackets framed in each, 10 feet high, at 7*s.*	1 8 –	
12	Holdfasts, 3*d.*	– 3 –	
6½	Feet of shelf in larder, 1 ft. 10 in. wide, 4*d.*	– 2 2	
2	Trussels, 2*s.*	– 4 –	
3	Holdfasts, 3*d.*	– – 9	
18	Feet of shelving, in master's store, 4 *d.*	– 6 –	
2	Trussels, 2*s.*	– 4 –	
6	Holdfasts, 3 *d.*	– 1 6	
6	Small framed brackets, 10*d.* each	– 5 –	3 7 1
	Page 6.—Carried forward		413 11 5
11	Feet of shelving, in meal store, 4*d.*	– 3 8	
2	Trussels, 2*s.*	– 4 –	
4	Framed brackets, 1*s.*	– 4 –	
6	Holdfasts, 3*d.*	– 1 6	
17⅓	Yards of wainscot, wrots on both sides in meal binn, at 5*s.* per	4 6 8	

		£. s. d.	£. s. d.
14	Feet lineal of posts, 4*d.*	– 4 8	
14	Feet of ledges, to secure divisions, 1½*d.*	– 1 9	
14	Of joists, under bottom, 6½*d.*	– 2 9	
14	Lineal of ledges, to lid	– 2 4	
2	Pair of 12-in. hinges	– 2 6	
1	Strong hasp and staples	– 1 6	
			5 2 2
	One fumigating chest, made with hinges and handles complete	1 10 –	
2	Racks for holding old clothes	12 – –	
2	Baths in probationary wards	[8 – –]	3 – –
	One sink in kitchen	3 – –	
3	Plugs for baths and sink, 5*s.*	– 15 –	
	One grating for sink	– 1 –	
			25 6 –
20	Bedsteads made, each 20*s.*	20 – –	
10	Large tables, each 20*s.*	10 – –	
4	Small ditto, 12*s.* 6*d.*	2 10 –	
20	Forms, 9 feet long, 6*s.*	6 – –	
10	Small ones, 8 feet long, 4*s.*	1 12 –	
8	Forms, 8 feet long, 5*s.*	2 – –	
			41 2 –
	Page 7.—Carried forward		485 14 9
	DRAINS MADE.		
	To 897 feet of drains made.		
	Deduct 300 due by contract.		
	597 feet of drains, at 1*s.* 6*d.* per foot	42 15 6	
236	Feet of paved drains, 1 ft. 6 in. broad, 4*d.* per foot lineal	3 18 8	
2	Cesspools in probationary yards	– 10 –	
10	Feet of cut stone, in dished stones over ditto, at 10*d.* per foot	– 8 4	
2	Cesspools in kitchen and wash-house	– 10 –	
1	Sink trap in wash-house	– 6 –	
4	Dished stones under cocks of boilers	– 8 –	
4	Flags under upright spouting, 2 feet in each	– 6 –	
			49 2 6
1,200	Inches of letters, pointed, at ½*d.* per inch	2 10 –	
3	Deal boards, and lettered	– 3 –	
1	Press, made for surgery, with 12 drawers, &c.	2 5 –	
			4 18 –
	Page 8.—Carried forward		539 15 3
3	Register grates, at set each at 35*s.*	5 5 –	
3	Common ditto, at 25*s.* each	3 15 –	
1	Grate set in kitchen, iron weight 66 lbs.	1 – 6	
			10 – 6
2	Plain stoves	9 – –	
	Pipes and knees	2 10 –	
8	Plain stoves and pipes, at 70*s.*	28 – –	
8	Trays for stoves, with 6-inch rim, each 14*s.*	5 12 –	
2	ditto ditto large size	1 10 –	
120	Fire brick lining stoves	1 – –	
3	days of a mason and labourer lining stoves	– 14 3	
			48 6 3
	Two 150 gallons boilers, set all complete, at 13*l.* 10*s.*	26 – –	
	One 100 gallons boiler, set complete	8 10 –	
	One 50 gallons boiler, and set	6 – –	
10	and two 20 gallons boilers, each set 4*l.* 10*s.*	13 10 –	
7	Metal doors for smoke flues, 1 cwt. 3 qrs. 14 lbs. of iron work on same	2 5 –	
			56 5 –
	Page 9.—Carried forward		654 7 –
	CESSPOOLS.		
(58) [75½]	Yards cubic of excavating through rock at [3*s.*] per yard	[11 1 6]	(2 7 6)
52	Perches of masonry in walls, at (6*s.*) [7*s.* 6*d.*]	[19 10 –]	(3 18 –)
10	Perches in vaulting over ditto, 10*s.*	5 – –	
(12) [16]	Yards of paving in two of the pools, at 6*d.* per	[– 8 –]	(– 2 –)
(127) [132]	Feet superficial of cut stone in forming entrance and covering pit of cesspools, at 9*d.* per foot	4 19 –	
			40 18 6
	WATER WORKS.		
12	Perches of masonry in well, (6*s.*) [7*s.* 6*d.*]	[4 10 –]	(– 18 –)
117	Feet of rough flagging over well, 4*d.*	1 19 –	
118	Feet of scantling, 9 × 3, to take sheeting of well, at 5*d.* per foot	2 9 2	

		£. s. d.	£. s. d.
340	Days of labourer cutting away for metal pipes (attending men, laying pipes, and fitting in the earth) 1s. 6d.	25 10 –	
648	Feet of metal pipe, 3 inches bore, as per lineal foot, 1s. 3d.	40 10 –	
300	Bolts and nuts, weight 240 lbs., at	8 – –	
200	Washers	– 16 8	
	Carriage on 5 tons from Derry to Castlederg	4 3 4	87 18 2
	Page 10.—Brought forward	– – –	783 3 8
648	Feet of pipe, laid at 4d. per foot	10 16 –	
232	Feet of inch patent pipe, at 10d. per	9 10 –	
75	Feet of 1¼-inch pipe at 1s. 3d.	4 13 9	
4½	Feet of 1½-inch pipe, at 1s. 6d.	– 6 9	
	One 1½-inch stop-cock	– 16 –	
7	Brass-nose cocks, with lever handles, at per piece 7s.	2 9 –	
	Four 1¼-inch brass-nose cocks, 11s. each	2 4 –	
68	Feet of 1¼ patent lead pipe, 1s. 3d.	4 5 –	
40	Feet of 1-inch ditto, ditto, 10d.	1 13 4	
2½	Cwt. of white lead	5 – –	
4	Days of a mason, 3s. 3d.	– 13 –	
4	Ditto of a labourer, 1s. 3d.	– 5 –	
12	Bushels of mortar, 9d.	– 9 –	
			32 4 10
45	Days of a labourer covering pipe, at 1s. 3d. per day	[2 16 3]	(2 16 3)
1	Rose to go into well	– 5 –	
6	Cwt. of cart metal in watercourses	4 16 –	
30	Days of a carpenter, 3s. 3d.	[4 17 6]	(4 17 6)
2	Gross of inch screws, 2s.	– 4 –	7 13 9
			12 18 9
	Amount	£.	839 3 3
	Paid insurance upon the workhouse	£.	5 18 7
	TOTAL AMOUNT	£.	845 1 10
	To amount of deductions	£.	105 6 –
	BALANCE	£.	739 15 10

Belfast, 11 May 1841.

I HEREBY agree to the deduction of 26*l.* 4*s.* from the amount of my contract for the works considered defective in windows, floors, cement, painting, &c., as determined by Mr. Wilkinson.

(signed) *John Maguire*,
Contractor for Castlederg Workhouse.

DEDUCTIONS on Mr. Maguire's bill of extra works, executed at the Castlederg Union Workhouse (as shown in Figures within parentheses).

References as above.	£. s. d.
Page 24	38 18 9
„ 24	17 5 5
„ 24	2 9 –
„ 25	– – –
„ 25	2 9 1
„ 25	– – –
„ 26	3 – –
„ 26	– – –
„ 26	– – –
„ 26	7 5 6
„ 27	7 13 9
	79 2 –
To amount of deductions for defective works, as agreed upon between the architect and contractor	26 4 –
Amount of deductions	£. 105 6 –

No. 19.—REPORT on Contractor's Accounts, and on the Building, by *George Wilkinson*, Esq., Architect to the Poor Law Commission; 27 May 1841.

(No. 4,676. D. 41.)

Poor Law Commission Office, Dublin,
27 May 1841.

Gentlemen,

ACCOMPANYING is the account of additional work performed by the contractor, Mr. Maguire, in the construction of fittings, additional foundations to building, supply of water, and

and construction of tanks, additional drains, foundation of gangways to floors, alteration of plaster floors to deal floors in infirmary, additional work in store-rooms, and in formation of room for schoolmistress, and other minor works, as detailed therein.

I have to state that the amount of the foregoing works exceeds the sum borrowed for the fittings and contingencies included in the amount borrowed of the Exchequer Loan Commissioners; and that it will be necessary to obtain a larger sum of money to liquidate the claims of the contractor.

The following is the statement of the Accounts:—

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Amount of contract	2,100	–	–						
Amount of works in fittings, additions, &c. certified	739	15	10	2,839	15	10			
Amount paid to clerk of works	75	15	8						
To treasurer of union for reimbursing payments made to clerk of works, &c.	65	15	6						
Advertisements	1	11	6						
Ironmongery	49	14	–						
Law expenses	19	17	4						
Messrs. Barnes & Winter	15	15	–	228	9	–			
							3,068	4	10
Amount borrowed of the Exchequer Loan Commissioners:—									
Contract				2,100	–	–			
For clerk of works and contingencies				484	–	–			
Workhouse site				16	–	–			
				2,600	–	–			
Interest				15	10	9			
							2,615	10	9
Additional amount required						£.	452	14	1

In remarking on the excess of outlay beyond the amount borrowed of the Exchequer Loan Commissioners, I have to state, that the deficiency in the sum borrowed has originated from making too low calculations for fittings and contingent works in the application for the loan. The works which have been performed have been unavoidable; and the amount of deficiency is very little more than what was the difference between the estimated cost of the work embraced in the building contract, and the sum at which the work was contracted for, as will be seen by reference to my report on the tenders, wherein it is stated that the work contracted for at 2,100*l.* was calculated at 2,500*l.*; so that the expenditure on the erection of the building, although it has exceeded the sum borrowed, is less than the sum originally contemplated for the completion of the workhouse of the union.

One consequence of the effect of accepting a contract less in amount than the fairly estimated cost of the work embraced by the contract, has been the selection of a tender from a person who could not be made to do full justice to the building in several of the minor details; but on the whole the building is substantial. The deficiencies to be complained of consist chiefly of badly executed mortar floors, and bad construction of the waterbars, and several of the sills of windows. The tonguing to several of the floors has also been omitted, and requires to be inserted; and from the opportunity I have had of forming an opinion of the best mode of getting these works remedied, I have, in accordance with what I believe to be the wish of the Guardians and the Assistant Commissioner, made a deduction from the amount of the contractor's account, and disallowed several items of charge he was intending to make; and I have to recommend that the Guardians obtain from some local builder an estimate and undertaking, to be approved by the Poor Law Commissioners, to remedy the defects which appear, as well as to undertake some minor items of additional works that are, I believe, necessary in the building.

I have, &c.

To the Poor Law Commissioners. (signed) *Geo. Wilkinson.*

Copy of Minutes by the Board on the foregoing Report.

Approved provisionally.

27 May 1841. (signed) *G. N.*

Resumed consideration, and examined statements, and approved definitively.

10 July 1841. (signed) *G. N.*

No. 20.

No. 20.—Letter from the Board of Guardians to the Commissioners; 6 August 1841.

(No. 7,232. D. 41.)

Sirs, Castlederg Workhouse, 6 August 1841.

I acknowledge the receipt of your letter of the 31st ultimo, and I am directed by the Board of Guardians of the Castlederg Union to request that you will furnish them with copies of the architects' reports who visited and inspected the workhouse, namely, Mr. Ryan and Mr. Leeson, and copies of the plans and specifications, and the contract entered into by Mr. Maguire, in order that the board may compare them with the contractor's account for extra works; and also Mr. Maguire's proposal for executing the work previous to his work.

I am, &c.

The Poor Law Commissioners, (signed) *D. Johnston*,
Dublin. Clerk to Guardians.

No. 21.—Report from the Assistant Commissioner to the Commissioners; 7 Aug. 1841.

Gentlemen, Omagh, 7 August 1841.

I attended the meeting of the Board of Guardians yesterday, and laid before them the account for extra works, which was read, and created much dissatisfaction. The Guardians wish, however, to go fairly into the matter, and some of their body having expressed an opinion that much of what was allowed as extra work was included in the contract, they resolved to address you for copies of the contract, the plans and specifications, builder's tender, &c., which I recommend may be forwarded to them as soon as possible, after which I will attend, to assist in the discussion. The letter from the board will detail precisely what they require. The Guardians were all of opinion that 100*l.* would not remedy the defects of the building. I of course told them that it would be done for the money deducted.

I have, &c.

To the Poor Law Commissioners, (signed) *Cha^r S. Clements.*
Dublin.

No. 22.—Letter from the Commissioners to the Board of Guardians; 27 August 1841.

Poor Law Commission Office, Dublin,

Sir, 27 August 1841.

The Poor Law Commissioners have had under consideration your letter of the 6th instant, requesting that the Guardians of the Castlederg Union may be furnished with copies of the architect's reports on the workhouse of that union, and copies of the contract, and of the plans and specifications, and of Mr. Maguire's proposal for executing the works.

The Commissioners have been unable to attend sooner to this request, owing to the pressure of urgent business; but they have now directed copies of the contractor's proposal and of the contract to be forwarded, together with the original plans and specifications to which the contract refers. These last must be returned as speedily as possible, to be deposited with the original contract, in custody of the Commissioners, in whom the property is vested, in trust for the union.

See No. 1.
See No. 5.
See No. 6.

The Guardians will shortly be furnished with a complete plan of the workhouse buildings, authenticated under the seal of the Commission, which is to be kept by you with the other union documents.

As respects the architect's reports, copies of which are requested, the Commissioners decline to furnish these, not that there is any thing in them unfitting them for inspection by the Guardians, but to permit such inspection would be setting a precedent which might be productive of inconvenience to the public service. There have been several of these reports made to the architect by his assistants during the progress of the building, but these were all intended for the architect's information exclusively, and to assist him in his general conduct and superintendence of the works, he being responsible to the Commissioners for the due execution of the duties of his department.

By order of the Board,

To the Clerk to the Guardians, (signed) *Arthur Moore*
Castlederg Union. Chief Clerk.

No. 23.—Letter from the Board of Guardians to the Commissioners; 20 August 1841.

(No. 7,671. D. 41.)

Gentlemen, Castlederg Workhouse, 20 August 1841.

The Guardians of the Castlederg Union beg to acknowledge the letter of the 31st of July, from the Poor Law Commissioners' Office, relative to the account from Mr. Maguire, the contractor for additional work in the erection of the Castlederg Workhouse, with his original account for additional work.

1. The Guardians cannot offer an opinion on the statement that the excess of expenditure has been occasioned by forming too low an estimate of the extent of fittings, until they have

have examined the original contract and proposal, and compared it with Mr. Maguire's account, and they do not think that they should be held responsible for an unnecessarily expensive mode of supplying the house with water; at the same time, they are willing to make a fair allowance for the flooring of the hospital, and such other matters as may appear to be chargeable as extras, and pay for them at fair prices.

2. The Guardians cannot assent to the statement, that "the work is, on the whole, sound and substantial, and such as cannot reasonably be objected to." They are surprised that any architect should make such a report, and against the personal inspection of the Commissioner, they beg to urge their experience during an attendance of nearly six months in all weathers; their opinion is already before the Commissioners, and they have seen no reason as yet to alter it.

3. When the material defects alluded to in the Commissioners' letter have been properly corrected, there will be better means of judging of the correctness of these extraordinary opinions; but if the Commissioners purpose that the other defects should be remedied in the same manner as the want of tonguing in the boarded floors, the Guardians beg most earnestly to protest against the proceeding; the former tonguing is replaced by iron, which is neither as broad or as thick as that originally introduced, and yet the boards are splitting, so that they doubt that the floors will be improved by this tonguing.

4. They have also to suggest that the imperfect tempering of the clay floors will not be remedied by re-making only one or two of the works; it is apparent that all have been equally ill made, and consequently should be renewed. The Guardians have also to express their regret that the repairs which they had so urgently demanded have been postponed to this season of the year, and have to state that the walls have become so saturated with water, that some months must elapse after the window frames have been stanched before it can be ascertained whether the rain does not penetrate through the main building.

5. The Guardians are astonished at the doctrine laid down by the Commissioners, that they were not to expect the work to be well done because the Commissioners' architect was of opinion that the work had been taken at too low a price: they had always understood that the Commissioners were solely responsible for the execution of the work; had prepared their specification so that the work must be well done; if the specification be properly drawn, the work should be well done, whether the contractor undertakes to do it for 200*l.* or 2,000*l.*; if this doctrine were correct, then would the person who has undertaken to patch the house be justified in doing it wretchedly, as he will be quite under-paid. The price paid for work in other unions cannot be drawn into comparison, unless the local circumstances are precisely the same. The Guardians know nothing of the circumstances of Ballycastle or Kilheel, nor of the extent of competition for the Gortin workhouse; but they never knew that lime, which can be had within two miles of Castlederg, was brought a distance of 16 from Drumquin to Gortin, and that, from the hilly nature of the country between Shabane and Gortin, the carriage of timber, slates and other heavy matters would be much greater to Gortin than to Castlederg; but these reasonings do not affect the case. The Guardians contend that they have a right to have the workhouse properly finished, as provided for in the contract; when that is done, they will be willing to pay for the house, and a reasonable price for the extras to which they may be fairly liable.

6. The Guardians thank the Commissioners for the courtesy with which they have offered to include in the loan the sum for which they may have occasion for enclosing the workhouse ground or other necessary work; the Guardians will immediately set about preparing estimates for building a porch, for enclosing and levelling the ground, and for making a more direct approach to the workhouse; and they trust that the Commissioners will advance to them the sums necessary for those purposes from the sum retained from the contractor, which of course will not be paid to him until the whole matter is concluded. The Board of Guardians request that the Commissioners will forward to them, for their information, the estimate made by the architect for the building at Castlederg.

We have, &c.
(signed) *James Anderson,*
Chairman.

To the Poor Law Commissioners.

No. 24.—Architect's Observations (25 August 1841), with reference to the foregoing Letter, dated the 20th August 1841, from the Board of Guardians.

1. The account for the extra expenditure has been agreed to by the Commissioners, after a careful examination of the contract and the works which it embraces.

The mode adopted for a supply of water is superior to a well and pump; it is one that was determined on agreeably to the Assistant Commissioner's arrangement with the Guardians; and at the time of taking possession of the site, it was arranged that the house should be supplied from the spring-water now conveyed by pipes into a cistern in the building.

2. With reference to the statement of the Guardians as to the alleged imperfection of the works, I beg to state that they have been again surveyed by myself, and since by Mr. Ryan, and I can only reiterate my opinion, there appears nothing to indicate that the erection of the building generally is not substantial, excepting as regards the minor works which the contractor failed to complete satisfactorily, and which are now being remedied by a respectable builder, and are to be paid for out of the sum deducted from the contractor's account.

3. The

3. The tonguing now being used in the place where it was omitted, is best suited for the purpose, and will, equally with any other that could be used, answer the object intended; a few of the floor boards may be injured by this tonguing, because it cannot be introduced so well now as at the time the flooring was first completed; but such boards will be replaced.

4. The floors which showed an improper tempering have been taken up to be relaid, but the others appear to be sufficient, and only require in some places a better surface finish.

Experience shows in all buildings, that a contractor at a sum below the real cost of the work never executes the building in so satisfactory a manner as one who receives a proper remuneration for his outlay and labour; and with the contractor for this house there has from the first been great difficulty in getting the works properly performed, and the building finished in a reasonable time, and continual intervention and correction from this office as to the course and mode of proceeding of the contractor was necessary. Measures have been taken, however, as has been pointed out for securing effectually the proper completion of the works.

5–6. The estimate which I made for the works embraced in the contract was 2,500*l.*, as is stated in my report on the tenders for the erection of the workhouse, at which time the necessary calculations were made, showing that amount.

The account with the union now stands as follows:—

	£.	s.	d.
Amount borrowed of the Exchequer Loan Commissioners, with interest accruing thereon	2,615	10	9
Amount of contract £. 2,100 – –			
Amount of works in fittings and additions, and certified by the Architect in the terms of the contract 739 15 10			
	2,839	15	10
Amount of disbursements paid out of the loan to clerks of works, Messrs. Barnes & Winter, law expenses, ironmongery and advertisements	228	9	–
£.	3,068	4	10
Leaving a deficiency to be provided for, of	£.452	14	1

To this must be added any outlay which may be required for enclosing the site, and making any additions and alterations, if the Commissioners shall deem it expedient to sanction and provide for any such.

25 August 1841. (signed) *Geo. Wilkinson.*

No. 25.—Letter from the Commissioners to the Board of Guardians, 27 August 1841; enclosing Copy of foregoing Observations.

(No. 7,671. D. 41.)

Poor Law Commission Office, Dublin,
27 August 1841.

The Poor Law Commissioners have duly received Mr. Anderson's letter, dated the 20th instant, in which he states the views of the Board of Guardians of the Castlederg Union, in reference to the contract for building the workhouse, and the execution of the work.

The Commissioners deemed it right, in the first instance, to refer Mr. Anderson's letter to their architect, who is responsible to the Commissioners for all the details connected with the several buildings, in order that he might furnish such explanations as appeared to be called for. This he has accordingly done, and the copy of his letter on the occasion herewith enclosed, in which he refers successively to the several paragraphs of Mr. Anderson's letter, will, the Commissioners trust, serve to remove the misapprehension on certain points which appears now to exist.

The Commissioners always desire to afford every information to the Guardians, and to aid them and act with them in a spirit of perfect cordiality. The Guardians must be aware, however, that with the multifarious duties devolved upon the Commissioners, and the pressure of business to which they are subjected, particular calls upon their attention cannot always be immediately answered, without inconveniently interfering with other urgent duties.

The circumstances connected with the erection of the Castlederg Union Workhouse, and the building itself in its several stages, have certainly occupied a much larger portion of the time of the Commissioners and their architect than was compatible with the attention due to the other houses; and if there had been many of such cases, it would have been impossible for the Commissioners to carry forward effectively the buildings which are now in nearly a hundred of the unions in progress.

The Commissioners make this statement simply in order to assure the Guardians that no avoidable delay or obstacle has been suffered to intervene to prevent the efficient and prompt completion of the works by the Commissioners, and that every attention has been given thereto which was compatible with their other duties.

The Guardians appear to be aware that the providing of the several workhouses in Ireland is cast upon the Commissioners, who are solely answerable to the Legislature for the performance

performance of this difficult and very important duty. The Commissioners are also empowered to order and direct the Guardians to borrow the money requisite for this object, and the Government, through the intervention of the Commissioners, has consented to advance the necessary sums, on terms most highly advantageous to the several unions; such are the relative duties and liabilities established by the Irish Poor Relief Act. The Commissioners are responsible for providing the workhouse; the Guardians are responsible for raising the sums required by the Commissioners for this purpose, and for the use of the house when completed and handed over to them for administering relief to the destitute poor therein.

The Commissioners will take care, in fulfilment of their part of the duty, that the workhouse of the Castlederg union shall be made complete and effective, and they must require the Guardians to perform their duty by taking the requisite steps for obtaining the funds required for this purpose.

The Guardians, however, appear to consider that they have an option in this matter; that they, not the Commissioners, are, in fact, to judge of the work, and may choose to pay for such portions of it only as they approve, and refuse payment for such as they do not approve; thus constituting themselves the judges, instead of the Commissioners.

The Commissioners can only say, that this is not the view of the duties of the two parties respectively sanctioned by the provisions of the Poor Relief Act. The Commissioners, with the assistance of their architect, of whose competence, integrity and devotion to his duties they have had abundant proofs, have used, and will continue to use, their best endeavours to protect the interests of the union, so far as is consistent with justice and their duty to the public; but they must also expect and require from the Guardians a due fulfilment of their portion, within the limits prescribed by the law.

A right understanding on this point, and on the relative duties of Boards of Guardians and the Commissioners, is essential, not only as respects the workhouse arrangements at present, but also with respect to the orderly and efficient operation of the union in future; and the Commissioners very earnestly invite the Guardians to give the subject, in all its bearings, their best attention.

In conclusion, the Commissioners desire to impress upon the Guardians the necessity of their forthwith ascertaining what further sum will be required for enclosing the workhouse ground, and other necessary work, if any, in order that the amount may be added to the 452*l.* 14*s.* 9*d.* now shown to be deficient, and the requisite steps taken for obtaining another loan to cover the entire deficiency. Unless this be immediately done, the expense of a lawsuit will be cast upon the union, the contractor having given notice of his intention to proceed for the recovery of the amount now due to him under the architect's certificate, and which he will certainly recover, with interest and costs, against the union. On every account, therefore, it is desirable that no time should be lost.

In addition to the documents forwarded to the Board of Guardians yesterday, the Commissioners desire now to enclose a copy of the Assistant Commissioner's and architect's reports on the tenders.

No. 3,563. D. 39.
See former part of Return, Nos. 2 & 3.

By order of the Board,

(signed) *Arthur Moore,*
Chief Clerk.

To the Chairman of the Board of Guardians
of the Castlederg Union.

No. 26.—Letter from the Commissioners to the Board of Guardians, 4 September 1841; transmitted with Plans of the Workhouse.

(No. 8,119. D. 41.)

Poor Law Commission Office, Dublin,
4 September 1841.

Sir,

The Poor Law Commissioners transmit to you, herewith, the plans of the Castlederg Union Workhouse, duly sealed by the Commissioners, for the purpose of being deposited with the records of the union, in reference to the 36th section of the Irish Poor Relief Act.

By order of the Board,

(signed) *Arthur Moore,*
Chief Clerk.

To the Clerk of the Guardians,
Castlederg Union.

No. 27.—Letter from the Board of Guardians to the Commissioners; 17 September 1841.

(No. 8,602. D. 41.)

Castlederg, Workhouse, 17 September 1841.

Gentlemen,

The Board of Guardians of the Castlederg Union have duly received the communication from the Poor Law Commissioners of the 27th August, in reply to the letter from Mr. Anderson, Vice-Chairman of the Board, in reference to the contract for building the Castlederg Workhouse, and the execution of the work; the Guardians beg to refer to the reports of the committee of their body on the observations of Mr. Wilkinson.

The Guardians of the Castlederg Union, in their anxiety to procure information on subjects so immediately affecting them, have not pressed, as far as they have been aware, the Poor Law Commissioners, at a time rendered inconvenient by their multifarious duties. If

the

the circumstances connected with the erection of the Castlederg Workhouse have occupied a large portion of the time of the Commissioners, the Guardians have to represent that that has not been caused by any act or correspondence of theirs, but has been occasioned by the negligence or incompetence of the contractor, or the persons employed by the Commissioners.

The Board of Guardians make this statement simply, lest it might be supposed, from the tone of the Commissioners' letter, that they had opposed delay or obstacle to the efficient and prompt completion of the workhouse.

The Guardians are aware that the building of the workhouses in Ireland is cast upon the Poor Law Commissioners, and that they solely are responsible to the Legislature for the performance of that duty; and to the order of the Commissioners for borrowing the sum stated by them to be necessary for building and furnishing the workhouse, this Board gave an immediate and ready obedience; but the 35th clause, which specifies the respective duties of the Commissioners and Guardians, authorizes the Commissioners to order and direct the Guardians to furnish and fit up the workhouse; in place of doing so, the Commissioners undertook this work, and the Guardians assented to their so doing, as they believed that the work would be executed with economy. Finding that such is not the case, the Guardians have been obliged most reluctantly to appeal to the Commissioners to have the work properly executed, and the contractor's bills for extra works reduced to reasonable prices. The Guardians insist that neither of these have been done, and that, therefore, they perform their duty to their constituents by not taking steps for raising the funds until the Commissioners have made the workhouse complete and effective; which the Commissioners by the phrases "will take care," "shall be made," acknowledge it is not yet.

The Board of Guardians cannot believe that the contractor could recover in a court of law for the work contracted for, and extras charged, unless he at the same time made himself responsible for the penalties incurred by the non-execution of his contract in due time.

The Board of Guardians will take immediate steps to ascertain what further sums may be necessary for enclosing the workhouse grounds, for building a porch, for raising the hospital, and for putting the house in order, as far as these works may be sanctioned by the Poor Law Commissioners, and will inform the Commissioners of the amount.

By order of the Board of Guardians,

To the Poor Law Commissioners. (signed) *David Johnston*, Clerk.

No. 28.—Further Communication from the Board of Guardians to the Commissioners, 18 September 1841, received with the foregoing; with the Observations of the Commissioners' Architect thereon.

(No. 8,602. D. 41.)

Gentlemen, Castlederg Union Workhouse, 18 September 1841.

I am directed by the Board of Guardians to forward the following for your information, taken from the minute-book of the Castlederg Union:—

Copy of a Minute of the Board of Guardians of the Castlederg Union, held at the Board Room, on the 17th day of September 1841.

The committee that was appointed to report on Mr. Maguire's account, and the letter of Mr. Wilkinson, having made their report, and laid the same before the Board, it was moved by Robert Porter, esq., and seconded by Thomas Sproule, esq., That this report be received, and a copy be sent to the Poor Law Commissioners, accompanied by the letter, as agreed upon by the Board.

Observations, dated 27th September 1841, by the Commissioners' Architect, on this statement.

From first to last there was always great trouble in getting the contractor to proceed in a satisfactory manner; but owing to the low amount of his contract, there was no course but to carry on the works through him, reserving money on account of his undertaking for remedying defects and deficiencies that might occur.

In the adjustment of Mr. Maguire's account, the state of the works was not overlooked; delay did occur in getting the works lately performed put in operation, in consequence of the difficulty

Report of the Committee.

Your committee beg leave to report, that having examined the different communications laid before them by your Board from the Poor Law Commissioners dated the 27th day of August last,—

They find, on referring to the contract entered into by Mr. Maguire with the Poor Law Commissioners, that he was accountable to Mr. Wilkinson, the architect to the Poor Law Commissioners; and that in the contract made between the parties sufficient powers were vested in the hands of the architect to have the work properly executed; but your committee regret that Mr. Wilkinson did not use those powers for the proper completion of the contract.

The state of the house, immediately after Mr. Maguire's handing over the building to the architect, was accurately described in a communication made to the Poor Law Commissioners by the chairman and vice-chairman of the board, in the month of

of finding a satisfactory person who could undertake them.

The certificate was given for enabling me to bring the accounts and undertaking with Mr. Maguire to a close, so as to terminate the transactions with him, a course that was considered advisable.

The security of the windows is not dependent on putty, except to such parts that putty is always and necessarily used.

March last; and though they at the same time, and previous to Mr. Maguire's accounts being settled, requested that immediate steps should be taken to put the house in proper repair, nothing was done for a length of time.

Your committee regret to find that Mr. Wilkinson, by granting to Mr. Maguire his certificate for the amount of his account and for extra works done by Mr. Maguire (merely deducting the sum of 26 *l.* 4 *s.*, which sum we are quite certain is not adequate for even a temporary repair), has placed Mr. Maguire in a position to defeat any further steps that might be taken against him for remedying the defects in the building.

Mr. Nicholls, the Poor Law Commissioner, and Mr. Wilkinson, having visited the house in the month of July last, and seeing the state of the house at that period, workmen have since been employed; but your committee are of opinion, that those repairs are only temporary; that the puttying of the windows is not likely to render them watertight beyond this winter, and not in any manner sufficient for the safety of the works.

Your committee regret that the Poor Law Commissioners have refused to forward to your Board Mr. Ryan's report on the state of the workhouse, which he visited in the month of March last, as it might have enabled your committee to form some idea of the repairs necessary to put the workhouse in a permanent and proper state; but as we have not this advantage, your committee would recommend that a proper qualified person be employed to inspect the buildings, and make out an estimate for the different repairs necessary to put the workhouse in thorough and permanent order; to make an estimate for the erection of a porch to the front entrance of the main building, and an estimate for a stone and lime wall, seven feet high, for enclosing the entire grounds of the workhouse; and we beg to recommend that the hospital be raised a story, and the present appropriated to infirm and convalescent paupers; and to distinguish in his estimate between expense of the work necessary to remedy the defects of the building, and those new works now suggested by your committee; and that the additional expense which may be necessary to put the building into the condition which the contractor was bound to do by the terms of his contract may appear distinctly.

Your committee would recommend that application be made to the Poor Law Commissioners, that the sums required for the above works may be borrowed from the Exchequer Loan Fund.

Having the plans and specifications now before us, accompanied by Mr. Maguire's accounts, we deem it unnecessary to enter minutely into the items, as Mr. Wilkinson has granted a certificate, which your committee fear will prove a bar to any legal proceedings to recover from the contractor; and they therefore merely call your attention to some items in Mr. Maguire's account; viz.—

The Gangways.

The price allowed for the gangways is in consideration of the flooring on the price per square, for the gangways would have been so much greater.

No credit has been given for the flooring for which the gangways have been substituted.

Infirmary Floors overcharged.

Straw store much overcharged according to the work.

Meal Bin.

The price allowed was considered with reference to the execution of the work.

Overcharged, and very imperfectly finished (since altered).

Racks for holding old Clothes in Probationary Wards.

Much overcharged; very imperfectly made, one half the price sufficient.

Sink in the Kitchen.

Quite too high; 30 *s.* enough.

Drains.

I am informed the centre of this drain has sunk, owing to its having been carried over made ground, which has settled a little in centre of drain.

The drains very imperfectly made; bad material and worse workmanship; in one drain opened, the centre of the drain is 18 inches lower than near the outlet; consequently it is of no use.

Stoves,

I am not aware of the state the stoves are now in, or what difference there is in their present state and when first delivered; but I am of opinion the stoves have been injured since they have been used.

When put in, were quite inefficient and imperfect, being cracked, and left so by the contractor.

Window

Window Bars
Are quite imperfect and useless for the purpose required.

The attention of your committee having been called to a communication to the Commissioners from Mr. Wilkinson, the architect, in reference to your letter of 20th August last, to the Poor Law Commissioners, your committee see no sufficient grounds adduced in his explanations to alter their opinions with regard to Mr. Maguire's liabilities to perform his contract in a proper and permanent manner, or to change our opinions with regard to the insufficiency of the works.

The committee do not complain of the mode of supplying water, but the cost of it; a charge is made of 340 days of labourers for opening drains, and filling up the same over the metal pipes, amounting to 25*l.* 10*s.*; and we are of opinion that the same should have been done for 2*l.*

The present repairs are well executed, but they appear to be merely temporary, and it can scarcely be expected that the puttying round the windows will last for more than one winter.

The only difference is in its width, and it was considered better not to put in the tonguing so wide as at first, in consequence of the work being more easily performed, owing to the occupation of the house and the filling in some of the joints.

If the tonguing now used were the proper one, your committee cannot understand why it was not provided to be so executed in the contract.

Experience proves this in contracts of the kind.

Your committee do not feel surprised that a public officer should endeavour to cover his want of care (after due warning of the state of the house) in granting a certificate for imperfect work, by the argument or assertion that builders contracting on a low estimate do not execute their work properly. Your committee have always found builders, like other people, anxious to do as little as they can for their money; but if this assertion were to have weight, there would be an end to all competition by public tenders.

Your committee have no means of judging of the prices at which the estimate of Mr. Wilkinson was made; but if they were similar to those allowed by him for the extra works, then your committee are convinced that the work should have been executed for the sum named by Mr. Maguire in his proposal, as the wages he paid were fully one-fifth less than those allowed by Mr. Wilkinson, and it is presumed that the materials were charged in proportion.

It is considered that the one-fifth of the price allowed for wages is not more than a sufficient remuneration to contractors, whose only profit for day-work is in the increased amount allowed beyond their payments.

By order of the Board of Guardians,

(signed) *David Johnston,*
Clerk to Guardians.

No. 29.—Letter from the Commissioners to the Board of Guardians; 8 November 1841.

(No. 135. M. 41.)

Poor Law Commission Office, Dublin,
8 November 1841.

Sir,

With reference to the further loan required for payment of the expenses incurred in providing a workhouse for the Castlederg Union, the Poor Law Commissioners desire to call the attention of the Board of Guardians to the Commissioners' Letter of the 27th August last, and the request therein made, that the Guardians would ascertain and state what further sum it may be considered desirable by them to apply for. The Commissioners have now to state, that they have received notice of an action on the part of Mr. Maguire, the contractor for the building, for the recovery of the amount due to him, which there can be no doubt will be decided in his favour, and the union will thereby be subjected to the charges of legal proceedings, in addition to the payment of interest, unless measures be speedily taken for obtaining the funds required.

The Commissioners therefore renew their request that the Guardians will forthwith state the particulars of any expenses which they would wish to include in the additional loan, previously to the Commissioners issuing the necessary order, empowering the Board of Guardians to borrow.

By order of the Board,

(signed) *Arthur Moore,*
Chief Clerk.

To the Clerk to the Board of Guardians
of the Castlederg Union.

No. 30.—Letter from the Board of Guardians to the Commissioners, 12 November 1841; enclosing Mr. *Keane*'s Report to the Board of Guardians.

(No. 10,511. D. 41.)

Gentlemen, Castlederg Workhouse, 12 November 1841.

I am directed by the Castlederg Board of Guardians to acknowledge the receipt of your letter of the 8th instant, and to express their regret that the Commissioners had not considered the reasons urged in their former letter sufficient to justify their refusal of the contractor's demands; also to state that the Board of Guardians having employed an architect to examine the workhouse, a copy of his report they beg leave to transmit to the Commissioners for their consideration; and from this report they trust the Commissioners will see that the Board of Guardians were justified in their opinions respecting the deficiency of the works, and that from no feeling of factious opposition have they resisted the claims of Mr. Maguire, or the orders of the Commissioners.

The Board of Guardians direct me to inquire whether it is the intention of the Commissioners to issue an order requiring them to borrow the sums specified in their letter of the 31st of July, as they hope, on the perusal of the annexed report, the views of the Commissioners might undergo some change. A special meeting will be held on the 19th instant, to receive the Commissioners' answer.

I have, &c.
(signed) *James Anderson*, Chairman.

To the Poor Law Commissioners, Dublin.

Enclosure in foregoing Letter, (No. 30.) Mr. *Keane*'s Report to the Board of Guardians.

(No. 10,511. D. 41. Enc.)

Castlederg, 30 October 1841.

To the Board of Guardians of the *Castlederg* Union Workhouse.

Gentlemen,

Having been appointed by you to inspect and report on the state of the Castlederg Union Workhouse, I herewith submit my opinions thereon.

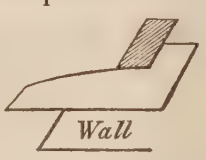
First. I have attentively examined the building, with the plans and specification before me, and I consider the masonry very coarsely and inattentively executed, so much so that in several places throughout the works there is little or no break joints for five or six feet in height. These walls receive the wet and damp, which they admit to the interior of the apartments, as they are not at all built in conformity with the specification, which justly directs the masonry to be constructed of the best materials; the stones to be carefully laid, and to have both inside and outside equally smooth; not to be filled with small stones, but to be well laid and closely bedded. These instructions not having been attended to in the construction of the exterior walls, I now recommend, as necessary to keep the apartments dry, that the entire exterior of the building should receive, at a proper season, a good coat of sharp-sized pebble dashing, or an adhesive coat of plastering (previously taking out the loose mortar from the joints), the same previously washed. The cost of this remedy I estimate at the conclusion of my report. There are some cracks and settlements appearing in the interior angles at the eastern gable of the main building, which cannot now be remedied, and the quoins of the buildings throughout are not the dimensions specified, being directed to have ten-inch beds as the minimum; whereas they average only from six inches to nine inches; this defect cannot now be remedied.

N.B. The reveals of opens to be neatly hand-fluted composition.

The ceilings in the board room and other apartments are cracked in several places, and part patched, where some pieces have fallen. These defects require stopping and repairing, which cost I annex at the end of the report with other items.

The metal sashes and weather bars do not properly or closely fit the wood frames, the castings being too small; and to remedy this serious defect, slips of wood and some putty have been applied, but without good effect or permanency; and it appears to me the only effectual remedy is to have new wood frames made to fit weather-tight and stanchly the metal works. The cost of this remedy I annex also at the end of the report; and I beg to add, that the new frames should be well bedded in Roman cement or mortar, and the sills stanchly tongued to window seats. The specification very properly directs, "That all the window frames should be water and weather-tight;" at present they are neither.

The stone window seats are, in my opinion, rather scanty, and not well adapted to resist the rains and damps of this climate. I would recommend new seats to be supplied at the same time with the new frames, and to have them sufficiently broad to pass under the entire sill of the frame, with a back rabbet of $1\frac{1}{2}$ inch $\times$ $\frac{1}{2}$ inch at least, and to have a drip or sunk face out from the frame of half an inch at least, thus:



The cost of this remedy I also annex.

As the windows are near the floors in the upper dormitories, I would recommend having the window backs not splayed down, as at present they afford a ready passage for the rain-water penetrating under the window sills to pass down to the platforms on which the beds are placed.

The iron tonguings in the joints of the platforms (as now executed) are not adequate to resist the penetration of the water, the grooves being too wide, as prepared for longer scantling; and the joints of the boards are very open, and in many parts pieced and slipped.

These

These tonguings are not in conformity with the specification; and to remedy in some measure this defect, I would recommend the joints of the platforms to be all caulked, the expense of which I annex with the other items.

The specification very properly states, "That great care must be taken to have all angles of walls and openings perpendicular and straight." It is much to be regretted such instructions have not been attended to either in the masonry or brick-works; and, as applies to the exterior, this unsightly appearance may be removed in the dashing, but the interior (not being plastered) will still exhibit this deformity. It is further to be regretted that the bricks in the joints and arches externally are not as specified, viz. "of the quality," nor are they laid in accordance with the specification, "having half-inch joints of mortar," as they now show too much mortar for neat work; this, however, will be covered by the dashing.

The coping stones in yard walls are specified to be closely set in their beds, and laid with good mortar; they now require re-pointing, to keep further damage from the walls: the amount is annexed.

The specification directs, "All proper surface drains to be carefully made or formed to keep the ground dry." I presume such surface drains to be paved channel corners, and which are not well executed in this case, and require repairs.

The outside sewer on the west flank of the building is very carelessly executed with loose rough dry materials, and defective in its levels; this requires remedy, as annexed, as also a flag cover of cesspool at this flank, which is broken.

The stone steps at probationary wards are not rabbeted on each other, nor inserted in the walls, as specified. To remedy this, would require re-constructing, as annexed.

The receiving flags under the rain-water trunks or pipes are charged in bill of extra works. I consider them part of the surface drainage, and therefore should not be charged.

Several of the metal stoves charged for in the bill of extra works are cracked and defective, and require to be remedied, as annexed.

The flagging in kitchen, wash-house, and in infirmary passages, is very indifferent in quality and workmanship, and not laid in corner, as specified, and in several places cracked and broke, and requiring repairs; amount annexed.

Some of the mortar floors are by no means, as specified, "of the best materials, perfectly level and smooth, executed in the most approved manner, on good dry materials six inches thick." The required remedy with other items.

The projection in the centre to front to main building appears to have continuous upright joints, not in alternate stones passing each other. This cannot now be remedied, but the dashing will cover it.

The gutter where staircase walls rise on wash-house ought to be stanchly bedded, and metal eave-spouting should be applied to top of staircase projection, to prevent injury to the subject roof of the wash-house; the amount is annexed with other items.

The specification generally, in its concluding clauses, directs all the works "to be left quite sound and perfect, and the workmanship executed in the best and most substantial manner." It is much to be regretted the building in question does not by any means fulfil such clauses or conditions; and it is the more to be deplored, as the situation is a very exposed one.

I have, &c.
(signed) *John B. Keane.*

Abstract of the Sums necessary to remedy the several matters referred to in Report;—viz.

	£.	s.	d.
Dashing and reveals, throughout	75	–	–
New window-frames throughout, and stone seats, and plastering ceiling, repairs	90	–	–
Caulking floors of platforms, and squaring up window backs, &c. &c.	10	–	–
Repairing copings in yard-walls, flagging at wash-house, kitchen and passages; also the mortar floors referred to, the paved channel corners, west flank, sewer flag, cover of cesspool, and stairs at probationary wards, and gutter and eave-spouts at rere of staircase over wash-house roof, about	15	–	–
Metal stoves, where cracked and defective	20	–	–
£.	210	–	–

Abstract of Items in Bill of Extra Work, to be disallowed:

	£.	s.	d.
Credit flooring and joints, as originally intended, where gangways are now placed	40	5	6
Quoins charged for, but which are directed by the specification	6	–	–
Paved drains charged for, but which are in specification as surface drains	3	18	8
£.	50	4	2

N.B.—The item of 25 *l.* charged in bill of extra works, for cutting to lay water-pipes, appears to me an enormous sum for the work performed, and indeed impossible that a labourer's time for near a whole year could be justly occupied in cutting about 200 yards in earth.

(signed) *J. B. K.*

No. 31.—Further Letter from the Board of Guardians to the Commissioners; 15 November 1841.

(No. 10,553. D. 41.)

Gentlemen, Castlederg, 15 November 1841.

In the letter which we had the honour of addressing you on Friday last, respecting the Castlederg Workhouse, we omitted to request of the Commissioners the propriety of not allowing judgment to go by default, and that they would give directions that, if necessary, an appearance should be entered before Friday next, in order that the Board of Guardians may not be precluded from taking defence to the action, should they think fit, that Mr. Maguire threatens.

We have, &c.
(signed) *James Anderson*,
for *R. A. Ferguson*, Bart., Chairman.
James Anderson, Vice-Chairman.
Edw. Sproul, Dep. Vice-Chairman.

To the Poor Law Commissioners,
&c. &c. &c.

No. 32.—Letter from the Commissioners to the Board of Guardians; 17 November 1841.

(No. 10,511. / 10,553. D. 41.)

Poor Law Commission Office, Dublin,
17 November 1841.

To the Chairman and Board of Guardians of the *Castlederg* Union.

Gentlemen,

The Poor Law Commissioners have had under consideration Mr. Anderson's communications of the 12th and 15th instant, and the report of Mr. Keane, the architect whom the Guardians have employed to examine into the state of the buildings.

With respect to the latter document, the Commissioners have to observe, that they did not object to Mr. Keane's being employed to inspect the buildings, although they were sensible that it might be productive of misapprehension and inconvenience, for it rarely happens that two professional men will concur in the same view in such a case as the present; and as the responsibility of judging and deciding upon the sufficiency of the works, and the due execution of the contract in all respects, rests exclusively with the Commissioners' architect, no good seemed likely to arise from calling in another architect, to give an opinion which could be of no authority, upon a matter already settled in conformity with the stipulations of the contract and the provisions of the Irish Poor Relief Act.

Notwithstanding this obvious objection, the Commissioners were so desirous of meeting the wishes of the Guardians in all respects as far as they possibly could, that they did not interfere to prevent the adoption of the course proposed, the result of which is now shown in Mr. Keane's report.

The Commissioners do not feel called upon to give any opinion upon the points adverted to in this report, or on the report itself; but their architect will, if possible, in time for this post, furnish such observations thereon as he deems right, although his doing so necessarily withdraws him from other duties, of greater urgency and importance, and is productive of much inconvenience and obstruction to the public service.

It appears to be supposed that Mr. Keane's report may possibly have caused some change in the Commissioners' views as respects the Castlederg Workhouse, and they consider it necessary therefore to state that this is not the case. Nothing reported by Mr. Keane, nor any other circumstance which has come within their knowledge, has caused any change in the Commissioners' opinion of the character and sufficiency of the building, or in their intentions as to the course to be pursued; and they would long since have issued the order for raising the sum requisite for discharging the balance due to the contractor, was it not that, in their letter of the 27th of August, they had requested the Guardians to "ascertain what further sum would be required for enclosing the workhouse ground, and other necessary works, in order that the amount might be added to the 452 *l.* 14 *s.* 9 *d.* then shown to be deficient," and that the Guardians, in their reply to that letter, on the 17th of September, stated that they would take immediate steps to ascertain what further sum would be necessary, and inform the Commissioners of the amount.

No such communication has yet been received from the Guardians, and, in consequence, no step has been taken; and the Commissioners must therefore again refer to their letter of the 27th of August, and urge the Guardians to prevent farther delay, by transmitting the promised statement, when the necessary order for raising the amount required shall forthwith be issued. In this order the Commissioners propose to include 150 *l.* to cover the expense of re-pointing or covering the more exposed parts of the building, which now appear not altogether sufficient to exclude the weather in very severe storms. This work cannot be executed before next summer, and the necessity for it is not peculiar to the Castlederg house, as several of the buildings in exposed situations will require a like process, more particularly where the stone of which the houses are built consists of any of the varieties of slate.

With reference to the request made in Mr. Anderson's letter of the 15th instant, the Commissioners have to state, that they will take all the steps which they are advised to be

necessary

necessary on the occasion; but the Guardians ought to be aware that nothing which can be done will relieve them from the necessity of discharging the balance of the contractor's account, as now duly certified, together with interest and all charges incurred and accruing thereon. No time should be lost, therefore, in taking the steps requisite for this purpose.

By order of the Board,

(signed) *Arthur Moore*, Chief Clerk.

No. 33.—Observations by the Commissioners' Architect on Mr. *Keane*'s Report, referred to in foregoing Letter; 16 November 1841.

(No. 10,511, D. 41.)

I have first to observe, with reference to Mr. Keane's report, that, while making a survey of the building, he has kept in view and made his comparisons with a building of perfect execution, and finished in a style superior to that which is required under the terms of the contract, and superior to what was contemplated in the execution of the workhouses, on which an expense was intended to be incurred beyond that which was requisite for plainly-finished and soundly-executed workmanship. There is very little, under all circumstances, to complain of in regard to this kind of work throughout Mr. Keane's report, with the exception of a few observations on some angles which are not exactly plumb, and some joints of brick-work not so close as specified. Mr. Keane remarks on the joints of stones not being broken, and draws conclusions as to the soundness of the walls for resisting damp very much on this account; but at the same time he is unable to show, notwithstanding the most scrutinizing inspection, that in any one part of the whole extent of the building (with the exception of the west-end angles of the main building, where some defects exist from a different cause) do the walls present any indication of slightness, want of durability, or want of compactness, which would be the result of the alleged omission above referred to, although they are of little thickness and of great height and length. Mr. Keane erroneously attributes the dampness of the building to the execution of the walls, rather than to the nature of the materials of which they are built, and which experience appears to me to have proved are not in themselves sufficient to resist the driving rains to which they are so much exposed. The usual custom, moreover, of protecting all other buildings in the neighbourhood, notwithstanding their more favourable situation and size, by external plastering, shows in itself that the materials are considered insufficient to resist the weather; and, therefore, the proposal for adding rough-cast must be looked upon rather as a suggestion for additional work, desirable to be done, than as a corrective of any defective execution of the walling; and the performance of such additional work cannot be attended with the sacrifice of any outlay already made, or with prejudice to the interests of the union in respect of that outlay, which was incurred in conformity with the contract. No buildings constructed of the same sort of materials, and subject to similar exposure to the weather, can be pointed out in any part of the country which in their naked state will better resist the weather than the walls of the Castlederg Union workhouse.

Mr. Keane quotes portions of the specification, and comments favourably upon them, but he concludes by saying, that the works have not been executed in accordance with the directions contained therein. The walling has not, perhaps, at Castlederg, as elsewhere, been executed literally according to the specification; but the departure from the letter of the specification is very slight, and the execution of the work closely conformable to its spirit and intention.

It was necessary so to word the specification as to require every thing to be executed in the most efficient and faultless manner, in order to avoid technical difficulties and disputes with the contractors when any objection might be made to the work; and a specification properly drawn usually provides for work, which practice seldom realizes, and does not always require.

The rough-cast dashing now proposed was not originally included in the contract for the building, because it was thought desirable to dispense with it, if possible, and also to await the result of time to determine the necessity for using it or not. I have since formed the opinion that the walling does require some external protection; and I would recommend, as the simplest and least costly remedy, a rough-cast plaster, but of a kind different from that proposed by Mr. Keane, who suggests pebble-dashing on a coat of plaster, the last-named portion of which I think had better be omitted. From the insecurity of so large a body of plastering imbibing the damp, the building would hereafter be in a worse state than in its present condition. In recommending the application of a rough-cast, I am of opinion that it is first desirable to try the effect of re-pointing the walls, as I apprehend the mortar joints may have suffered from exposure to the frost of last winter, owing to the damp state of the walls; and it has been found that the upper portion of the wall, being the most exposed, is that which has suffered most.

The window frames and sashes are the next important works remarked on by Mr. Keane, and he proposes "new frames and new sills," the former because the iron lights do not fit exactly the solid rebate, and the latter because they do not go in and turn up behind the frames; the use of putty is also objected to, as well as the slips or fillets of wood for forming rebates.

The window frames are made of solid wood, and are rebated to form a recess and fillet in which to bed the cast-iron lights, which are described as bedded in the wood frames with putty or white lead, as in all other buildings, because neither iron nor glass can be united or fitted close to wood without putty or white lead. The reason why fillets, or slips forming the

the fillets, have been added, has been the utter impossibility of obtaining from the foundries iron lights of the exact sizes required. This difficulty has been experienced with all foundries, and there has been very great delay in consequence of the necessity of completing the frames in general before the cast-iron lights have been obtained. In order to avoid the defects which attach to slight variations of size in iron lights (in other respects of the best material and make), fillets for forming additional rebates have been added to the frames at the expense of the contractor, not only at Castlederg, but at many other workhouses; and as a further proof that they are not objectionable, it may be observed, that in many portions of the work it is especially provided rather to attach rebates than to form them out of the solid; and although I consider rebated frames as the most desirable, and less costly than the frames formed by fillets and slips, I cannot understand why the latter should not be equally desirable: they are certainly more secure, and in all ordinary dwellings the sash frames are formed entirely with separate slips and fillets.

The sills of the windows do not turn up behind the window frames, nor does the contract require, or experience show the necessity for their doing so, inasmuch as the windows elsewhere are made perfectly secure without them. Some of the window sills would, however, be benefited by some additional sinking or weathering.

It appears to me that some of the glass diamond-shaped lights admit the water, and are the chief cause of the defects; and where one of these small panes of glass is defective the whole window place must be deluged. The defect of the glazing in these can only in many instances be discovered by time, for amongst so many hundred panes, it is very possible that some which do not exactly fit the iron-work may be overlooked, and, in fact, when new they are frequently free from observable defects, which afterwards become apparent. These lights have occasioned much trouble in nearly all the houses; and those at Castlederg require to be closely looked to occasionally; but the defects, when discovered, are easily remedied, as the space of a pin-hole would be sufficient to allow a window-place to be completely flooded; these circumstances alone would occasion dampness; and as the bad weather drives in the water, I think it is too much to condemn the window-frames because such simple causes are capable of producing the inconvenience complained of, and particularly as the window frames are now rendered secure, and are likely to continue so, and very little, if any, dampness can be now found to penetrate between the frames and the walling or the sills, or between the iron lights and the frames; and if the work is closely examined, this will be found to be the case.

The following are the minor works commented on by Mr. Keane; cracks in ceilings to board room, &c. These rooms have all been disturbed by the erection of partitions since the occupation of the house.

The tonguings to floors cannot be made to fit exactly, because no grooves can be made sufficiently small to receive hoop iron; but in the ordinary course of wear the joints may be expected to become sufficiently filled.

The coping on yard walls most likely will be benefited by some additional pointing.

The contract did not require paved channel courses, but only such surface drainage as was necessary for the discharge of the water, and the paved channel courses, which are only a portion of what are considered necessary; and it has been thought that the Guardians could advantageously employ the paupers in paving them, and in the repair of those requiring it.

The outside sewer is sunk in the middle, being formed over new-made ground, which, since its execution, has settled and disturbed the level, and a small outlay is required for re-laying the same.

The stone steps in the probationary ward are executed as intended, and paid for according to the execution; being bedded in solid walls, they did not require to have the ends let into the walls, and rebated like those steps which form staircases projecting from the walls, and which rest one on the other; the stairs, as executed, derive their support from a different construction, and require no alteration.

The flags are additions to the contract.

The metal stoves are now in a different state to what they were when delivered, and it appears most unreasonable to make a reduction for their amount, because they are found by Mr. Keane in their present state after such long use and exposure to injury; most of the defects now apparent having, I apprehend, been caused by mismanagement.

The same remark applies to flagging, where several stones are stated to be cracked and broken, and requiring repair. The addition of some guttering over the wash-house roof would perhaps be desirable.

With reference to the contractor's accounts, I am of opinion that sufficient cause has not been shown by Mr. Keane that any of the outlay deemed necessary by him should in any way interfere with the account which has been adjusted with Mr. Maguire. Some of the works necessary may be considered as belonging to the repairs and remedy of defects proposed to be included in the amount deducted from Mr. Maguire's account; and, although the sum deducted has not been sufficient to meet the outlay that has been incurred in remedying the defects, yet the person who undertook to remedy the defects (Mr. Gamble) has stated that he will not object to complete any that, under the circumstances, he can be called upon to remedy.

The works which Mr. Keane considers should be disallowed in the account of extras, are:—

1st.—Credit for the Flooring.

This credit has been fully taken into account in the price allowed to Mr. Maguire for the alterations of gangways, and will be seen, by reference to the cost per foot for gangways in

in other houses where credit has been made for the flooring: a calculation can at any time be entered into that will render this statement satisfactory.

The quoins are extra, being a portion of extra walling that was executed, and which was calculated without the quoins; the specification does not provide for quoins, and Mr. Keane is in error in remarking on this in his report; the quoins as executed were agreed to by the contractor as an improvement to the appearance of the building.

The paved drains are not in the contract, and when executed by the contractor are in all houses paid for as extras.

In concluding my observations on Mr. Keane's survey and report on the Castlederg Union Workhouse, which I cannot look upon as otherwise than reflecting on the discharge of my duties, I beg to observe, that no allusion has been made by him to the execution of the work with reference to the expenditure, or any consideration made for the trouble and difficulty that has attended the execution of the works; but the whole has, I presume, been surveyed by Mr. Keane as if it was a work done under favourable circumstances, and contemplated only with reference to the requirements of the contract: whereas, during the whole proceeding, nothing but continued difficulty attended the execution of the work, which was undertaken by a contractor, and at an amount that could never be expected to produce a satisfactory result. That this has been the case may be seen by a reference to the nearest adjoining workhouse, Strabane, where a building of much greater extent was being executed, at the same period, and with infinitely less trouble, and in a manner that, taken as a whole, is as satisfactory as could be hoped for.

To expect that a contractor of very limited means in every way is to proceed satisfactorily with a building by which he would lose several hundred pounds, appears to me very unreasonable. It may be urged that the conditions of the contract give a power of interference when required; but they never can be brought properly to bear against a man who, soon after the beginning of his work discovering his error, would have been glad, rather than otherwise, to have been released from his undertaking, and against whom no course of proceeding could be taken that might have been expected to be attended with satisfactory results.

Had it been otherwise with the contractor at Castlederg, the necessity for winding up his account, and adjusting the amount of his claim in the manner that has been necessary, would not have arisen; but he would have been required himself to remedy the defects before being entitled to any balance, which in this case has been certified, in order to terminate a connexion that was only made through the recommendation of the Guardians, and against which, at such an early stage, no satisfactory argument could be brought; since, unfortunately, in cases of this kind, experience alone can point out the course that ought originally to have been taken.

Under these circumstances, I am of opinion that there is less room for complaint than might have been expected, and I feel satisfied that if the course proposed to be taken for protecting the walls by some external covering be adopted, the Board of Guardians, looking to the amount of expenditure, will, under all circumstances, be in a very favourable position; and I beg to recommend, that the sum of money necessary for rough-casting or re-pointing the building should be borrowed, together with an amount to cover the cost of some minor works; for the whole of which I consider that a sum of 150*l.* will be amply sufficient.

16 November 1841. (signed) *Geo. Wilkinson.*

No. 34.—Letter from the Board of Guardians to the Commissioners; 20 November 1841.

(No. 10,714. D. 41.)

Gentlemen, Castlederg Workhouse, 20 November 1841.

I herewith transmit for your information a copy of minute of the Board of Guardians of the Castlederg Union, of the 19th instant.

(Copy.)

"The minutes of the last meeting having been read and confirmed, read a letter from the Poor Law Commissioners, dated the 17th November, accompanying Mr. Wilkinson's remarks of the 16th November, in answer to Mr. Keane's report, forwarded by the Board of Guardians.

"Resolved unanimously, That an answer be sent to the Commissioners, informing him that this Board regret that they were not informed sooner that the report of Mr. Keane would be of no authority upon the matter in dissension, as such information would have come better before the Board were at the expense of bringing him down; but the Board of Guardians being confirmed in their opinion by his report, protest against the payment of the sum of 452*l.* 14*s.* 9*d.*

"That the Board of Guardians, moreover, protest against raising 150*l.* to make good the acknowledged deficiencies in the building, as such should have been done by the contractor; that the Board regret that Commissioners have not permitted them to defend the action brought by the contractor, as they feel convinced that the work has been ill-executed; that no jury would give a verdict for the amount, notwithstanding the certificate given by Mr. Wilkinson.

"That the Board had resolved to recommend an extensive alteration in the hospital, a boundary wall and a porch, for which two last the sum of 200*l.* would, in their opinion, be sufficient, if the money were to be expended under the directions of the Guardians; but

under present circumstances, they do not think it advisable to assent in any manner to the levy of the money, though they are convinced of the absolute necessity of the porch and boundary wall.

"The Commissioners' letter of the 14th April, in which they state that a considerable sum which would be due to him, the contractor, under his contract, is reserved until the work be satisfactorily completed; and the Board remark that if this had been done, the present correspondence would not have been.

"That a copy of this resolution be transmitted to the Commissioners."

I have, &c.

To the Poor Law Commissioners, Dublin.

(signed) *David Johnston*, Clerk to Guardians.

No. 35.—Letter from the Commissioners to the Board of Guardians; 23 Nov. 1841.

Poor Law Commission Office, Dublin, 23 November 1841.

Sir,

The Poor Law Commissioners have read the minutes of proceedings of the Castlederg Board of Guardians on the 19th instant, and observe with very great regret that their letter of the 17th, and Mr. Wilkinson's report which accompanied it, have failed to satisfy the Guardians as to the amount of the balance due to the contractor for building the workhouse.

The Guardians are aware of the Commissioners' readiness to include in the sum to be obtained of Government for paying this balance, an amount sufficient for erecting the porch and boundary wall, which the Guardians now consider to be absolutely necessary, and which the Commissioners do not object to the Guardians providing in the way which they may deem most desirable, subject to the approbation of the Commissioners' architect.

If the Guardians continue to think that 200*l.* will be sufficient for providing the boundary wall and porch, that sum shall be included in the order to borrow; and the Commissioners are of opinion, that it would be desirable also to include a sum of 150*l.* to provide for re-pointing or stuccoing such parts of the building as may be found necessary, in course of next summer, as will be done in other instances, where, owing to the exposed situation of the building, or the nature of the materials, the walls are found not thoroughly to resist the weather in heavy storms. If the whole of this sum should not be required, the whole or any part may be returned to Government, without expense to the union.

The Commissioners earnestly request the Board of Guardians again to consider the subject in all its bearings, with the view of bringing the matter to a conclusion as speedily as possible, it having already occupied a great deal of time and attention. No good can possibly result from longer delay, which, on the contrary, will be productive of expense and inconvenience.

By order of the Board,

To the Clerk to the Board of Guardians of the Castlederg Union.

(signed) *Arthur Moore*, Chief Clerk.

No. 36.—Letter from the Board of Guardians to the Commissioners, 26 November 1841; with Observations by the Commissioners' Architect thereon.

(No. 10,892. D. 41.)

Gentlemen,

Castlederg Workhouse, 26 November 1841.

In obedience to the suggestions contained in the letter of the Poor Law Commissioners of the 23d of November, the Board of Guardians proceed to state to them the effect produced by a re-consideration of the whole subject, more particularly with reference to the observations of Mr. Wilkinson, to which in the hurry of the last board day the Guardians had only time to allude.

Mr. Wilkinson commences by an acknowledgment that there is very little to be complained of throughout Mr. Keane's report, and yet in that report he distinctly declares that he considers the masonry very coarsely and inattentively executed, and that the walls receive the damp and wet, which they admit to the interior, and that the instructions have not been attended to in the construction of the interior of the exterior walls. Mr. Wilkinson appears to acknowledge the truth of all this, as he states that the walling has not, perhaps, at Castlederg, as elsewhere, been executed literally, according to the specifications; and yet he contends that these observations of Mr. Keane's contain no charge of any indication of any want of durability or want of compactness in the walls (1); if angles off the plumb, and walls admitting the wet, are not proofs of that, the Guardians are in ignorance where to look for them. In order to account for the admission of wet, he makes a statement which is not borne out by the fact, (2) that no buildings constructed of the same materials and subject to similar exposure to the weather can be pointed out in any part of the country which in their naked state will better resist the weather than the walls of the Castlederg Union Workhouse; these walls are built, not of slate, as the Commissioners seem to think, but of hard whinstone; in respect to the windows, it is well known that castings (3) can be made with the greatest accuracy, if due allowance be made for the cooling of the metal.

The Guardians see no advantage in following Mr. Wilkinson through his lengthened observations, most of which are equally unfounded.

Mr.

Mr. Keane's report fully corroborates the statements the Guardians had previously addressed to the Commissioners, and they repeat the assertions, that the departure from the specifications is not very straight, and the execution of the work not only conformable to its spirit and intention; and the evils complained of are not the result of wear and tear, but of radical and easily seen defects. In the latter part of his report, the architect wishes to throw upon the Guardians the responsibility of engaging Mr. Maguire, and they have no wish to shrink from stating that they did approve that the proposal of Mr. Maguire should be accepted, because they believed that the work could be done for the sum, and because they understood that he had produced excellent testimonials from the officers of the Board of Ordnance, and undeniable security, which opinion was by the Assistant Commissioner also; and they assert that in the commencement the work was well executed, but from the time that Mr. Stedman was changed, and every shadow of control withdrawn from the Guardians by the payment of the clerk of works being made direct from the Commissioners, a change in the execution of the work took place, which is visible to the eye in the exterior of the building. (4)

The Guardians have already drawn the attention of the Commissioners to the discrepancy between the statement in the Commissioners' letter of the 14th of April, that they had retained in hand a sum sufficient to cover all the necessary repairs, and the assertion of Mr. Wilkinson that in the middle of May he signed the certificates, because he was obliged to come to the best terms he could with a contractor without means.

The Guardians feel most anxious for a termination to this disagreeable affair; but in justice to their constituents they thought it their duty to enter thus at length into the subject, which they conceive the line they have adopted has received, as well from the observations of Mr. Wilkinson as from the report of Mr. Keane; and as there are many items in the account of Mr. Maguire, the payment of which cannot depend upon the certificate of Mr. Wilkinson, as there are facts acknowledged by the two architects, but in which they differ in the cause (for example, the wetness in the walls, stated by Mr. Wilkinson to arise from the materials and exposure of the house, but caused, as Mr. Keane contends, by the coarseness and inattention in the execution of the work). (5) The Guardians would appeal again to the Commissioners whether some means might not be adopted to ascertain how far the balance due to the contractor should not be held to make good the deficiencies; when that is arranged the Guardians will be most anxious to join the Commissioners in whatever is necessary for the due execution of the law and the comfort of the inmates.

By order of the Board,

To the Poor Law Commissioners,
Dublin.

(signed) *David Johnston*,
Clerk to Guardians.

Observations by the Commissioners' Architect, dated 2 December 1841.

(1) There are some walls in some of the workhouses which are acknowledged by all parties to be of the best building, and yet will not keep out the water when much exposed.

(2) It is not shown to the contrary.

(3) They can, but practically they are extremely difficult to obtain from the foundries.

(4) The clerk of works was always under the direction of the Commissioners and their architect, but was at first paid through the clerk of the union, instead of directly from the office. Mr. Stedman was appointed to superintend both the Strabane and Castlederg workhouses, at a joint salary of three guineas per week, instead of two guineas for each house, as these buildings were very favourably circumstanced to render this arrangement desirable, both in point of economy and effective superintendence by one person; and as at Castlederg all the building arrangements were influenced by the greatest economy, and the building being the smallest in Ireland, it was desirable to avoid the same expenses for a clerk of works as for other houses, requiring the performance of heavier duties; and at Strabane a very good contractor was employed, which therefore required less superintendence than many other workhouses.

It was next to impossible to obtain good clerks of works for every workhouse, and it was thought better to appoint one known good one, in many instances, to two houses.

The change of Mr. Stedman was occasioned solely by the Guardians of the unions, who, according to the representations of the Assistant Commissioner, preferred a separate clerk of works to each building; and Mr. Stedman being confined to one building, he became unwilling, according to Mr. Clement's statement, to remain at Castlederg, and he therefore recommended his removal to Omagh workhouse.

The person who was selected to succeed Mr. Stedman was the best that could be found, considering the recommendations he had, and his previous employment; but the change, I believe, was not favourable.

(signed) *Geo. Wilkinson.*
2 December 1841

Minute thereon.—Read.

(signed) *G. N.* 3 December 1841.

(5) The whole amount certified due to the contractor was maturely considered, and, under all circumstances, the amount agreed to appeared proper; and it was considered objectionable to allow Mr. Maguire to have any thing further to do with the works; and, under the provisions of the contract, the only course open was pursued.

No. 37.—Letter from the Commissioners to the Board of Guardians; 6 December 1841.

(No. 10,892. D. 41.)

Poor Law Commission Office,
Dublin, 6 December 1841.

Gentlemen,

Your clerk's letter of the 26th of November, in reply to one from this office dated on the 23d, has received the careful consideration of the Commissioners, and they do not perceive any thing in it calculated to alter their views, or to make any change in the open and obvious line of duty of themselves and the Board of Guardians.

It would be very possible to controvert some of the statements and reasoning in the Guardians' last letter of the 26th, and circumstances might be stated with respect to the clerk of works, to which reference is therein made, which would put the matter in a different light; but although the Commissioners are most desirous of doing every thing in their power to satisfy the Guardians, they yet do not see that any advantage can arise from farther discussion. The Commissioners have already, in their various letters and in the reports of their architect, given the fullest explanation, and without the slightest reserve, on every objection which has been raised; and to these explanations they must again refer, entreating the Guardians to consider them in a cordial and candid spirit, and with due allowance for the difficulties and impediments, and perhaps defects, which are unavoidably attendant upon carrying on such extensive works as those which have been confided to the Commissioners, and for which they alone are made responsible.

If the Guardians will do this, the Commissioners are satisfied that they will come to the only conclusion which is, in fact, open to them, and at once join the Commissioners in taking the necessary steps for raising the money to pay the balance legally due to the contractor, and for building the porch and boundary wall considered to be necessary, as well as providing for the pointing or the stuccoing of the most exposed parts of the building in the course of next summer.

By order of the Board,

To the Chairman and Board of Guardians of the Castlederg Union.

(signed) *Arthur Moore*,
Chief Clerk.

No. 38.—Letter from the Board of Guardians to the Commissioners; 10 December 1841.

(No. 11,336. D. 41.)

Gentlemen,

Castlederg Workhouse, 10 December 1841.

I have the honour to transmit herewith a resolution of the Board of Guardians of the Castle Derg Union, of the 10th instant.

"Read a letter from the Commissioners, dated the 6th December 1841, in reply to the letter from the Board of Guardians, of the 26th November last.

"*Resolved*, That the Guardians do not perceive any thing in it calculated to alter their views, or to make any change in the open and obvious line of their duty.

"That the clerk shall send a copy of the above resolution to the Commissioners."

I have, &c.

To the Poor Law Commissioners, Dublin.

(signed) *David Johnston*,
Clerk to Guardians.

No. 39.—Order of Commissioners, requiring the Board of Guardians to obtain a further Loan.

To the Guardians of the Poor of the *Castlederg* Union, and to all others whom it may concern.

Whereas it appeared expedient to us, the Poor Law Commissioners, for the due execution of the provisions of an Act passed in the session of Parliament held in the first and second years of the reign of Her present Majesty Queen Victoria, intituled, "An Act for the more effectual Relief of the Destitute Poor in Ireland," that a workhouse should be built within the Union of Castlederg, for the reception, employment, classification, and relief of destitute poor persons therein.

And whereas we did determine to build such workhouse, and in the execution of the said determination did contract and agree for the purchase of certain land and premises, and did testify our approval of certain plans of a workhouse, by affixing our seal thereto; such workhouse being designed for the reception and proper accommodation of three hundred destitute poor persons, men, women and children, properly classified.

And whereas it appeared to us expedient that such part only of the said plans should, in the first instance, be executed, as might be requisite for the reception and classification of two hundred destitute poor; and that the completion of the said workhouse should be deferred until it should appear to us necessary to complete the same.

And whereas it was represented to us, that the cost of erecting, according to the plans aforesaid, such portion of the said workhouse as we did determine, in the first instance, to complete, and of the fitting and furnishing the same, and of providing utensils, instruments, and machinery for setting the poor to work therein, together with the sum required for the purchase of the said land, would amount to the sum of 2,600*l.*, or thereabouts.

And

And whereas, by an order under hand and seal bearing date the 3d day of October 1839, we did, in execution of the powers given to us by the said Act, order and direct the Guardians of the said Union to assess, raise and levy the sum of 2,600*l.* sterling, as a poor rate on the rateable hereditaments in or arising within the said union, or to borrow the said sum, according to the provisions of the said Act, and to charge the same, together with all interest that might accrue thereon, on the future poor-rate of the said union; and we did thereby authorize the said Guardians to borrow the said sum, and charge the said rate accordingly.

And whereas the said sum of 2,600*l.* has been so borrowed, in pursuance of our said recited order of the 3d day of October 1839; but it has since been represented to us, that for the purpose of completing the said workhouse, and rendering it fit for the reception of destitute poor, a further sum of 850*l.* will be necessary.

Now know ye, that we, the Poor Law Commissioners, do, in execution of the powers given to us by the said Act, and for the purpose of enabling us to defray the expense of completing the building of such part of the said workhouse as was, in the first instance, intended to be built, and for the other hereinbefore-recited purposes, order and direct the Guardians of the said union to assess, raise and levy the said further sum of 850*l.* sterling, as a poor-rate on the rateable hereditaments in or arising within the said union, or to borrow the said sum, according to the provisions of the said Act, and to charge the same, together with all interest that may accrue thereon, on the future poor-rate of the said union; and we do hereby authorize the said Guardians to borrow the said sum, and charge the said rate accordingly.

Given under the hands and seal of us, the Poor Law Commissioners, this 24th day of December, in the year of our Lord 1841.

(signed) *G. C. Lewis.*
Edmund W. Head.

Forward by post.—1st January 1842.

(L. S.) *Geo. Nicholls.*

No. 40.—Letter from the Clerk of the Union to the Commissioners; 7 January 1842.

(No. 311. D. 42.)

Gentlemen, Castlederg Workhouse, 7 January 1842.

I acknowledge the receipt of your letter, dated 24th ultimo, and have to state, for your information, that a road sessions being held in the town of Castle Derg this day, the meeting of the Board of Guardians, which should have taken place, has in consequence been postponed until Friday the 14th instant.

I have, &c.
(signed) *David Johnston,*
Clerk to Guardians.

To the Poor Law Commissioners, Dublin.

No. 41.—Letter from the Board of Guardians to the Commissioners; 15 January 1842.

(No. 578. D. 42.)

Gentlemen, Castlederg Workhouse, 15 January 1842.

I am directed by the Board of Guardians of the Castlederg Union to request you will inform them at what time interest would be payable on the 850*l.* in your order of the 24th ultimo, if received from the Exchequer Loan Commissioners.

I remain, &c.
(signed) *David Johnston,*
Clerk to Guardians.

To the Poor Law Commissioners, Dublin.

No. 42.—Letter from the Commissioners to the Board of Guardians, 17 January 1842; enclosing the Estimate upon which the Order to borrow an additional Sum was grounded.

(No. 578. D. 42.)

Sir, Poor Law Commission Office, Dublin, 17 January 1842.

The Poor Law Commissioners acknowledge the receipt of your letter of the 15th instant, inquiring as to the payment of interest upon the additional loan for the workhouse of the Castlederg Union, under the Commissioners' order of the 24th ultimo; and they have also received a communication from their Assistant Commissioner, Mr. Clements, stating that the Board of Guardians are desirous of receiving a further detailed statement of the items comprised in the sum of 850*l.* included in the above order.

The Commissioners having already, in their former communications, more particularly in those of the 23d November and the 6th December last, stated the particulars of the works to be provided for by the further loan, as well as the sums required, did not deem it necessary to send any further statement with the order. They now, however, transmit, in compliance with the wish of the Guardians, a specific statement in detail of the sums included in the amount to be obtained; and they desire to repeat, as already stated in their letter of the 23d

23d November, that any surplus which may remain upon the sum borrowed may be returned to Government without charge to the union; and in this, as in other cases, if the whole sum should not be required, no more will be called for than is absolutely necessary.

With reference to the interest upon the loan, the Commissioners desire to state, that under the 90th section of the Irish Poor Relief Act the loan will be repayable in annual instalments of not less than one-twentieth, the first becoming due in one year after the advance of the money; but the loan will not bear interest until one-half of the amount shall have become due, and then so much only as remains to be paid will bear interest.

With regard to the memorial of the Guardians, addressed to his Excellency the Lord Lieutenant, of which a copy has been received, the Commissioners do not at present feel called upon to make any observations.

The Commissioners request that you will forthwith give notice to the Guardians that this statement will be laid before them at their next meeting, in order that the application to the Exchequer Bill Loan Commissioners may be then executed.

By order of the Board,

(signed) *Arthur Moore*, Chief Clerk.

To the Clerk of the Board of Guardians
of the Castlederg Union.

Enclosure referred to in foregoing Letter.

Estimate upon which the Order to borrow an additional sum of 850*l.* for the Workhouse, was founded.

	£.	s.	d.
Amount of Balance due to the Contractor	452	14	1
Amount taken from Contractor's account, and to be applied in remedying certain defective works	26	4	–
Estimated cost of building boundary wall and porch, as proposed by the Board of Guardians	200	–	–
Estimated cost of pointing or rough-casting, and minor works	150	–	–
£.	828	18	1
Contingent expenses, as preparing the deed of charge, &c.	21	1	11
Total Amount of further Loan £.	850	–	–

No. 43.—Letter from the Clerk of the Union to the Commissioners; 21 January 1842.

(No. 985. D. 42.)

Castlederg Workhouse,
21 January 1842.

Sirs,

I acknowledge the receipt of your letter of the 17th instant, and have to state, that in compliance with your request, I wrote to the several Guardians, but many of them living such a distance from the post towns, my communications could not reach them in sufficient time for them to be present at the meeting of the Board this day; and the consideration of your letter is, in consequence of the smallness of the meeting, postponed until Friday the 28th instant. I have further to state, that the Guardians will be duly noticed for the 28th.

I am, &c.
(signed) *David Johnston*,
Clerk to Guardians.

To the Poor Law Commissioners, Dublin.

No. 44.—Memorial of the Board of Guardians to His Excellency the Lord Lieutenant, received with the Guardians' Letter of 15 January 1842 (No. 41).

(No. 578. D. 42. Enclosure.)

To His Excellency Earl De Grey, Lord Lieutenant-General and General Governor of Ireland.

May it please your Excellency,

We, the Board of Guardians of the Castlederg Union, most respectfully beg to lay before your Excellency the following statement of facts, constituting, in our opinion, a grievance bearing most oppressively on the rate-payers of the union.

The workhouse of the Castlederg Union was erected under the control and superintendence of the architect of the Poor Law Commissioners, all right of interference being studiously withheld from the Guardians. Prior to the commencement of the work, the Guardians, acting under the directions of the Commissioners, borrowed 2,600*l.* from Government, which was deemed by the Commissioners adequate to the completion and fitting up of the building; the Commissioners, in their order of 12th February for opening the house, declared that the expenses in the whole amounted to that sum.

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The contractor executed the work in a manner so inferior, that soon after the house was opened for the reception of paupers, it was discovered that it was incapable of resisting the weather; and so obvious were its defects, that the Board of Guardians, in a letter of the 2d April addressed to the Commissioners, stated, that "on visiting the house we found it in a deplorable state from the wet, which appeared to have penetrated through the walls, through the windows, and through the roof; the floor flooded; the windows having been ill-fitted, some of them were blown in during the night." To this statement, in making which, the Guardians were fully justified by the facts, the Commissioners, on the 14th April, replied, among other matters, "That the contract not having been satisfactorily fulfilled, notice has been served on the contractor to remedy defects, and a considerable sum, which would be due to him under his contract, is reserved until the work is satisfactorily completed." This reply, while it admitted the defective execution of the contract, at least held out a promise that the defects would be remedied before the contractor was paid; but how has this promise been redeemed? The architect, in the month of May deducting merely 26*l.* from the account of the contractor to remedy all defects, with reckless haste granted his certificate to the contractor before a single defect was remedied. Of this certificate the Guardians were kept in total ignorance until the 31st July, when they were informed of it in consequence of another letter addressed by them to the Commissioners relative to the defects of the house, to remedy which no attempt had at that time been made; nor was this all, for though the sum borrowed was fixed upon at a time when the building contract had been made, and the contingent expenses might have been easily estimated, and though it had been declared by the Commissioners, in their order of 12th February, sufficient to erect a substantial workhouse, the Commissioners' architect gave a certificate to compel the union to pay the further sum of 452*l.* to this very contractor, as a balance claimed by him under his contract, and on account of extra work equally defective in execution, and rated at exorbitant prices.

The Board of Guardians further beg leave to lay before your Excellency the steps they have taken to ascertain the costs of remedying those defects, as far as faults committed in the original construction of the building can be remedied; they have taken the opinion of an eminent architect, who has surveyed the building since the expenditure of the amount deducted from the contractor. His report states, that at least 210*l.* must be expended on the house to remedy some of the defects in the building, and to place it in a state of security; his report further states, that various defects cannot now be remedied. This sum, however, it will be incumbent on the union to expend; and this amount, with the loan called for by the Commissioners, would create a burthen of 662*l.* in addition to the first loan, which alone should have been sufficient; while with this increased charge the union is saddled with a defective and patched building, every year requiring repairs; whereas, had the architect of the Commissioners duly enforced the performance of the work according to the contract, the union would have possessed a sound, stable and well-executed workhouse for the original sum borrowed.

The Guardians have represented all these things to the Commissioners, but their statements have not been attended to; and a peremptory order has been issued, requiring them to borrow or levy a sum of 850*l.*, which the Commissioners have by their order now declared to be necessary for completing the workhouse, and rendering it fit for the reception of the destitute poor; and the Guardians are told by the Commissioners that the union will be chargeable with the costs of a lawsuit, instituted by the contractor for the recovery of the balance said to be due to him; which suit the Commissioners refused to permit the Guardians to defend, as they stated the same was settled by reason of the certificate granted by their architect to the contractor.

Under these circumstances, we would most respectfully solicit such redress as may be in the power of your Excellency or such interference on the part of your Excellency as may stay further proceedings of the Commissioners, until opportunity be afforded to the Guardians of appealing to Parliament on the subject, if it shall appear that there is no other power of relieving them from the grievance.

Signed by order of the Board of Guardians, this 14th day of January 1842,

R. A. Ferguson.

No. 45.—Letter from the Board of Guardians to the Commissioners; 29 January 1842. (No. 1,167. D. 42.)

Gentlemen, Castlederg Workhouse, 29 January 1842.

I herewith transmit for your information a copy of a minute of the Board of Guardians of the Castlederg Union, of the 28th instant.

"The minutes of the last meeting having been read and confirmed,—Read a letter from the Poor Law Commissioners, dated the 17th January, which letter was postponed last meeting.

"Resolved, That the clerk do write to the Commissioners, that as they have not yet received any answer to their memorial to the Lord Lieutenant, praying redress of their grievances, they do not feel themselves in a situation to make application to the Exchequer Bill Loan Commissioners at present."

By order of the Board,
(signed) *Dvd Johnston,*
Clerk to the Guardians.

To the Poor Law Commissioners,
Dublin.

No. 46.—Letter from the Commissioners to the Board of Guardians; 2 February 1842.

(No. 1,167. D. 42.)

Poor Law Commission Office, Dublin,
2 February 1842.

Sir,

The Poor Law Commissioners acknowledge the receipt of your letter of the 29th ultimo, containing a resolution of the Board of Guardians of the Castlederg Union, stating that they do not feel themselves in a situation to make application for the loan required by the Commissioners' order of the 24th December 1841, because they have not received an answer to their memorial to the Lord Lieutenant; and the Commissioners desire to point out that the operation of their order being imperative, the reason stated affords no ground for postponing the application to be made under their order, which is in no way affected thereby. Whatever other steps the Guardians may think fit to adopt, the order should be forthwith complied with; and after the full explanations which have been given in the Commissioners' past communications, they trust that the Guardians will complete the application at their next meeting.

By order of the Board,

To the Clerk to the Guardians,
Castlederg Union.

(signed) *Arthur Moore*,
Chief Clerk.

No. 47.—Letter from the Commissioners to the Under Secretary for Ireland, 3 February 1842, on the foregoing Memorial; enclosing Observations of the Commissioners' Architect thereon.

(578. D. 42.)

Poor Law Commission Office,
Dublin, 3 February 1842.

Sir,

With reference to the memorial addressed by the Board of Guardians of the Castlederg Union to his Excellency the Lord Lieutenant, bearing date the 14th ultimo, relative to the arrangements made for providing a workhouse for that union, and the further loan that is required for the purpose (copy of which memorial has been communicated to the Commissioners), I am directed by the Poor Law Commissioners to state that they have referred the memorial to their architect for his report on the points therein adverted to, and to enclose for his Excellency's information a copy of his observations thereon.

In regard to the second paragraph of the memorial, the Commissioners desire to state that the Irish Poor Relief Act having vested the entire responsibility of making the arrangements for providing the workhouses solely and exclusively in them, they would not have felt warranted in delegating that duty to the Board of Guardians, or sharing it with them; although in this as in every other case they have afforded the Guardians every information in their power, and consulted their wishes as far as was possible.

The first order to borrow was issued upon an estimate of the amount that would probably be required; and that amount having been found insufficient, from causes which are indicated in the architect's observations, it became necessary to issue an order requiring a further loan to be obtained for payment of the amount certified to be due to the contractor, and for completing the building; and the Commissioners beg to point out that whatever other steps the Board of Guardians may deem it advisable to take, it is obligatory on them, under the provisions of the law, forthwith to comply with the order issued by the Commissioners.

I have, &c.

Edward Lucas, Esq., &c. &c. &c.
Dublin Castle.

(signed) *Arthur Moore*,
Chief Clerk.

Observations of the Commissioners' Architect, enclosed in foregoing Letter.

The control and superintendence under which the Castlederg Workhouse was executed was the same as for the other buildings, which have been satisfactorily erected. At Castlederg, from the commencement of the contract until its completion, constant difficulties presented themselves to the proper execution of the works; these were mainly attributable to the contract entered into on the recommendation of the Board of Guardians, at a sum which I reported to be below the fair prime cost of the work.

The loan was exceeded, not in any way from the manner in which the works of the contract were executed, but from the circumstance of the site being unfavourable for obtaining foundations and levels for the building, and also from the greater amount of works introduced in the fixtures, fittings, &c., than was originally intended.

The walls of the workhouse were not covered with external plaster or rough-cast, as is customary in the buildings of the neighbourhood, in order to avoid such an unsightly application, if possible; but experience has shown that the nature of the materials with which the walls are built renders them insufficient to resist the very strong driving rains to which in that locality they are liable to be exposed; and it now appears necessary to apply rough-cast or external pointing in the spring of the year; but this is not, as represented, on account

of

of the improper construction of the walls, which are executed in a manner fully equal to any other work of the kind in that part of the country.

Towards the completion of the building the contractor certainly paid less attention to the finishing of the works than he ought to have done, and constantly complained of the loss he was incurring by his contract; and on this account, I believe, the fixing of the iron window lights (in themselves very good) received less attention than they ought. For the works which were thus unsatisfactorily executed, it became necessary, after much trouble and repeated interference with the contractor, to make a reduction from his account for the cost of remedying them, rather than allow him again to enter the building; and those works, excepting that for rough-casting the building, with which the contractor had nothing to do, have been performed for the sum deducted from his account, which was very carefully examined, and the prices allowed were in every instance reduced as low as it was considered they fairly could be.

The contingent expenses which occasion an increase in the loan required are not owing (as attributed by the Guardians in their memorial) to the bad execution of the work, but are for payment to the contractor, as before stated, solely on account of the increased quantity of walling in foundations and other work, as contained in the additional account, together with a sum of 200*l.* for erecting an entrance porch and boundary walls to enclose the site on which the House is built, and 150*l.* for pointing and rough-casting the building.

The only charge which can be fairly named as being occasioned by the insufficiency of the walls to resist the weather is the 150*l.* proposed to be included in the additional loan, chiefly for rough-casting and painting; and this, as before stated, is not occasioned by the mode of execution of the walling, but solely from the insufficiency of the materials to resist the weather in certain exposed parts of the building, and without some external covering, which it was hoped might have been avoided; but no extra expense has been incurred by not including the cost of this work in the original loan; and if it had been done at first the walling would most likely, with such rough-cast to cover the work, have been less carefully and substantially built than at present. This, in fact, is found to be customarily the case in other buildings.

The cost of the workhouse will, with the addition of the loan now proposed to be borrowed, be less than the amount originally estimated for the work, and the union will have a workhouse at less cost than any other union possessing a building of the same extent.

(signed) *Geo. Wilkinson.*

No. 48.—Letter from the Under Secretary for *Ireland* to the Chairman of the Board of Guardians; 3 February 1842.

Sir, Dublin Castle, 3 February 1842.

I am directed by the Lord Lieutenant to inform you, as Chairman of the Castlederg Poor Law Union, that your memorial of the 14th January has been referred to Mr. Nicholls for his observations thereon, and that a copy is herewith transmitted of the statement of the Poor Law Commissioners' architect, received from them in reply to the memorial of the Board of Guardians.

I have, &c.

Sir R. A. Ferguson, Bart., Chairman, &c. &c. &c.

(signed) *E. Lucas.*

No. 49.—Letter from the Board of Guardians to the Commissioners; 5 February 1842.

(No. 1,552. D. 42.)

Gentlemen, Castlederg Workhouse, 5 February 1842.

I acknowledge the receipt of your letter of the 2d instant, and forward, for your information, a copy of a resolution of the Board of Guardians, of the 4th instant.

"The minutes of the last meeting having been read and confirmed,—

"Read a letter from the Poor Law Commissioners, dated 2d February, in reply to the resolution of this Board of the 28th January last.

"Resolved, That it is the opinion of this Board, that they are bound in courtesy to his Excellency the Lord Lieutenant, to wait his reply to the memorial which was forwarded to his Excellency by the Board, which reply we have every reason to expect."

By order of the Board,

To the Poor Law Commissioners, Dublin.

(signed) *David Johnston,* Clerk to Guardians.

No. 50.—Report from the Honourable *Charles S. Clements*, Assistant Poor Law Commissioner, to the Commissioners, 14 February 1842.

(No. 1,907. D. 42.)

Gentlemen, Moneymore, 14 February 1842.

Having been informed that the Castlderg Guardians had received an answer to the memorial they had addressed to his Excellency the Lord Lieutenant, I attended the meeting

of the Board on Friday last, to endeavour to prevail on them to make application for the additional loan required by your order.

I found that the answer, as conveyed through the Under Secretary, merely transmitted a copy of Mr. Wilkinson's remarks on their memorial; so that the Guardians, feeling that they were called upon by his Excellency to offer such observations on that paper as their view of the case required, determined to continue to postpone their application for the loan, and to apply themselves to making a further representation to the Lord Lieutenant.

It must be observed, that their memorial prayed that his Excellency would stay proceedings, so as to enable them to defer making application for the loan till they had an opportunity of petitioning Parliament on the subject.

As the letter they have received does not answer this part of their memorial, they are led to conclude that the Lord Lieutenant is postponing his decision on the case till they have had an opportunity of answering Mr. Wilkinson's observations.

This is encouraging the opinion which the Guardians appear already to hold, that as they are required to join in raising the money for building the workhouse, they have also a right to exercise their judgment upon the outlay made. I need scarcely observe, that there is nothing in the law on which to ground this opinion. It is one which, like many others held by different Boards of Guardians, it is necessary to combat by repeated explanation and argument. This, and other matters, renders the duty of bringing the Poor Relief Act into operation most arduous, more so than perhaps any person not engaged in it is aware of; and I will venture most respectfully to observe, that if the Guardians are encouraged in their views by the Executive Government, and that it be found that the Poor Law Commission does not enjoy the cordial co-operation and support of the Administration, the difficulty of bringing the law into operation, and of meeting the pecuniary engagements incurred in erecting the workhouses, will become almost insurmountable.

I have, &c.
(signed) *Charles S. Clements.*

To the Poor Law Commissioners,
Dublin.

No. 51.—Further Memorial from the Board of Guardians to his Excellency the Lord Lieutenant; 14 February 1842.

(No. 3,452. D. 42.)

To his Excellency *Francis Philip* Earl *de Grey,* Lord Lieutenant and Governor-General of *Ireland.*

May it please your Excellency,

The Board of Guardians of the Castlederg Union have read with considerable surprise the statement which has been drawn up by Mr. Wilkinson, architect to the Poor Law Commissioners, in reply to the memorial we had the honour to address to you on the 14th day of January.

He commences by stating that difficulties presented themselves to the execution of the work, mainly attributable to the contract entered into on the recommendation of the Board of Guardians at a sum which he reported to be below the fair prime cost of the work. The Board of Guardians were anxious that the contract should be taken on moderate terms, and with a contractor quite unconnected with them in any respect, and one who produced excellent testimonials for works executed under the Board of Ordnance. In this they were justified by the Assistant Commissioners' recommendation, in a communication made by him to the Poor Law Commissioners, dated 16 August 1839: "Has to recommend that the proposal of Mr. Maguire, which is the lowest, be accepted, as he appears decidedly to be the most eligible person to employ." But they most strenuously insist that the work has been most negligently inspected by the Commissioners' architect, and the fixtures, fittings and extra works extremely ill done, and charged for at enormous prices for this part of the country; nor were they aware of any estimate made by Mr. Wilkinson. They beg to state that it is not fact that the site was unfavourable for obtaining foundations; they repeat, that it is necessary to apply rough-cast solely on account of the disgraceful manner in which the walls have been built, and that they are inferior to almost every work in the neighbourhood; and in this view they are justified by the report of Keane, an eminent architect, that was employed to inspect the building for the Board of Guardians. They again assert, that the patching the house and puttying round the windows are quite insufficient for more than a temporary repair, which repairs, they assert, could not have been done in even the insufficient manner they are for a much greater sum than that deducted from the original contractor, namely, 26*l.* 4*s.* 6*d.* The Board of Guardians did not state that the contingent expenses were owing to the bad execution of the work; but they stated, and they now repeat, that those contingencies were extremely ill executed, and paid for at a disproportioned price, and that the rough-cast is rendered necessary by the insufficiency of the execution of the building. They never contemplated the rough-casting of the house until the necessity was forced on them by the rain driving through the walls, to the inconvenience of the paupers, and the injury of the timber. With respect to the statement that the union will have a workhouse at a less cost than any other possessing a building of the same extent, they must repeat to your Excellency, that our workhouse is so ill built, so ill contrived, and so inadequately patched, that it must be a source of constant repairs, and unceasing and increasing annual expense.

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The Guardians again appeal to your Excellency that you will interpose your power to save them from this most unjust demand, and they request that as such a difference as to the facts exists between the Poor Law Commissioners' architect and the Board of Guardians, you will be pleased to appoint some architect to examine the work, or give them such other relief as to your Excellency may seem fit. At the same time we beg to inform your Excellency, that the house is in such a state for the last two days, from the rain beating in through the walls and windows, and pouring down through the floors, that the beds in consequence were obliged to be removed to the opposite of the rooms, making it very inconvenient to the inmates, and should this not be immediately remedied, will ultimately destroy the floors and walls.

By order of the Board of Guardians,

14 February 1842. (signed) *James Anderson*, Chairman.

No. 52.—Letter from the Under Secretary for *Ireland*, to the Board of Guardians, 19 February 1842.

Gentlemen, Dublin Castle, 19 February 1842.

I am directed by the Lord Lieutenant to acquaint you, that the correspondence of the Poor Law Guardians of your union with the Poor Law Commissioners and the Government, having been laid before the Attorney-General, he has given the following opinion on the case:—" I think it is obligatory on the Guardians to comply with the order of the Commissioners, and that his Excellency has not any power to suspend their proceedings in the execution of any of their orders."

To the Chairman or Vice-Chairman of the Poor Law Guardians, Union of Castlederg.

I am, &c.
(signed) *E. Lucas.*

No. 53.—Letter from the Under Secretary for *Ireland* to the Commissioners; 19 February 1842.

(No. 2,126. D. 42.)

Sir, Dublin Castle, 19 February 1842.

With reference to the former correspondence respecting the Castlederg Poor Law Union, I am directed by the Lord Lieutenant to state, that the Attorney-General has given an opinion on the case, of which the following is a copy:—" I think it is obligatory on the Guardians to comply with the orders of the Commissioners, and that his Excellency has not any power to suspend their proceedings in the execution of any of their orders." A copy of this opinion has been conveyed to the Guardians of that union.

I am, &c.

To George Nicholls, Esq. (signed) *E. Lucas.*

No. 54.—Letter from the Commissioners to the Board of Guardians; 2 March 1842.

(No. 71. M. 42.)

Poor Law Commission Office,
Sir, Dublin, 2 March 1842.

The Poor Law Commissioners having received a report from their Assistant Commissioner, Mr. Clements, stating that the Board of Guardians of the Castlederg Union, at a meeting held on the 11th ultimo, again postponed making application for the additional loan required, and no communication having been received from the Guardians on the subject since that period, the Commissioners desire to call their attention to the several communications which have been addressed to them thereon, and especially to the Commissioners' letter of the 2d ultimo, which points out, " That the operation of their order being imperative, the reason stated affords no ground for postponing the application to be made under the order of the 24th December 1841, which is in no way affected thereby, and that whatever other steps the Guardians may think fit to adopt, the order should be forthwith complied with." The Commissioners also desire to call the attention of the Board of Guardians to the opinion of the Attorney-General on this subject, a copy of which has been forwarded to them by direction of his Excellency the Lord Lieutenant, and which distinctly states, that " it is obligatory on the Guardians to comply with the order of the Commissioners," and the Commissioners accordingly request that the Guardians will at their next meeting fulfil the order by signing the application for the additional loan required.

By order, &c.

To the Clerk to the Guardians of the Castlederg Union. (signed) *Arthur Moore*, Chief Clerk.

No. 55.—Letter from the Clerk of the Union to the Commissioners; 5 March 1842.

(No. 2,782. D. 42.)

Gentlemen, Castlederg Workhouse, 5 March 1842.

I acknowledge the receipt of your letter of the 2d instant, and have to state, for your information, that the business of the week was transacted on the 1st instant, and the next meeting of the Board of Guardians is fixed for the 11th instant; but as the Vice-Chairman and Deputy Vice-Chairman have to attend the assizes at Omagh on that day, it is most likely that your letter cannot be taken into consideration until the 18th instant, except a special meeting is ordered for that purpose.

I have, &c.

(signed) *David Johnston*,
Clerk to Guardians.

To the Poor Law Commissioners.

No. 56.—Extract from Minutes of Board of Guardians, 11 March 1842.

(No. 3,042. D. 42.)

Read the Commissioners' letter of the 2d instant.

Resolved, That from the thin attendance of Guardians, on account of the assizes, the consideration of the letter be deferred until the meeting of the 18th instant.

* * * * * * * * * *

Resolved, That having received a peremptory order from the Commissioners to borrow 850 *l.*, this Board are of opinion, that a petition, signed by the Vice-Chairman and Deputy Vice-Chairman, should be sent forward to Parliament, praying redress from the grievance which this order occasions, and that Edward Sproule, esq., be requested to prepare a petition to Parliament; the same having been read is approved of; and that it be sent to Sir Robert A. Ferguson, Bart., M.P., for presentation to the House of Commons, and that copies of the petition be sent to our County Members, requesting their support of its prayer to the House; that a copy be sent to the Marquess of Abercorn, and one to the Poor Law Commissioners, and also a copy in the letter book.

Petition enclosed with foregoing Minutes.

To the Knights, Citizens and Burgesses in Parliament assembled.

The humble Petition of the Guardians of the *Castlederg* Union,

Showeth,

That the workhouse of the Castlederg Union was erected under the control of the Poor Law Commissioners, and your petitioners, though the Guardians of the Union, in no way permitted to interfere.

That previous to the commencement of the works, the Guardians, under the direction of the Commissioners, borrowed from Government a sum of 2,000 *l.*; which sum the Commissioners, by their letter, deemed to be sufficient for the completion and fitting up of the workhouse, and declared, by their order of 12th February 1841, that the expense in the whole amounted to that sum.

That the workhouse was declared open for the reception of the poor, who were admitted on the 19th February, and was so ill built as to be incapable of resisting the weather; and by direction of the Board of Guardians, the chairman and vice-chairman, on the 2d of April, wrote to the Commissioners, that on visiting the house, they found it in a deplorable state from the wet which appeared to have penetrated through the walls, through the windows, and through the roof; the floors were flooded, and the windows being ill fitted, were blown in during the night.

That the Commissioners on the 14th of April replied, "That the contract not having been satisfactorily fulfilled, notice has been served on contractor to remedy defects; and a considerable sum, which would be due to him under his contract, is reserved until the work is satisfactorily completed."

That your petitioners believe that no notice was ever served on the contractor, but that the architect of the Commissioners, before any attempt had been made to remedy any of the defects, gave, in May, to the contractor, a certificate, under which he has received the amount of his original contract, and has claimed an additional sum of 452 *l.* for extra works and fittings, which were executed very badly, and charged at exorbitant prices.

That from the account of contractor there was deducted a sum of 26 *l.* to repair the portions declared to be insufficiently executed; but your petitioners are convinced that a much larger sum was expended on the building, but they know not from whence it was obtained.

That under these circumstances, after this patching, your petitioners employed an architect to examine and report on the state of the workhouse, the execution of the work, and the sum which might be required to make it good.

That your petitioners sent to the Commissioners a copy of the report of Mr. Keane (the architect whom they employed), in which he stated that, in his opinion, it would require the sum of 210 *l.* to make good the deficiency in the work performed by the contractor, and to dash the exterior of the building in order to enable it to resist the weather of our climate.

That

That on receiving this report, the Commissioners, who had previously declared the house to be in good order, directed your petitioners to take immediate steps to raise, in addition to the sum of 452*l.*, a further sum of 150*l.* more, for the dashing which, as petitioners contend, and their architect has certified, was rendered necessary solely by the disgraceful manner in which the work was executed.

That notwithstanding all this patching, it appears that the house was during a severe storm in the middle of last month in nearly as bad a state from the rain as it was described to be on 2d of April.

In conclusion, your petitioners have to state, that though they have represented all these matters to the Commissioners, they have never received any redress, but, on the contrary, have received a peremptory order to raise the sum of 850*l.*, of which 452*l.* is the sum by which the builder *executed* his original contract, according to the certificate of the Commissioners' architect, and 150*l.* for dashing, &c.; and as, notwithstanding all this, the house is in a most wretched state, your petitioners humbly pray that your House will cause inquiry into the facts herein stated, and give them such relief as to your Honourable House may seem best. And your petitioners will ever pray. Sic in orig.

(signed) *James Anderson*, Vice-Chairman.
Edward Sproul, Deputy Vice-Chairman.

No. 57.—Extract from the Minutes of the Board of Guardians, 18 March 1842

(No. 5,363. D. 42.)

Read the Commissioners' letter of the 2d day of March 1842, directing that the application for the loan required by their letter of the 24th December 1841 may be made.

Resolved, That the application to borrow the sum of 850*l.*, as required by the above order, be now signed by the Chairman and two Guardians, and countersigned by the clerk, under the following protest:—

The Board of Guardians of the Castlederg Union having received a letter from the Poor Law Commissioners' office, of the 2d March, and having had under their consideration the several communications referred to in that letter, desire to state that they conceive the opinion of the Attorney-General to have been given without full information on the subject, inasmuch as the boundary wall, the dashing of the house, and the porch, cannot be in any manner considered as a furnishing of the workhouse, not having formed any part of the plan originally sanctioned by the Commissioners, and the Guardians consider on this ground might be successfully resisted.

That as the Commissioners have the power of directing, under the 36th clause, a further expenditure of 400*l.* in any union, the Guardians feel that such resistance would only expose the Commissioners and themselves to expense and trouble; and they have therefore signed the application to borrow the sum of 850*l.*, protesting against the compulsory nature of the proceedings instituted by the Commissioners.

The application was then signed by
James Anderson, Chairman;
Robert Porter, Guardian;
John Mathewson, Guardian;
David Johnston, Clerk.

Read the report of the committee with respect to certain alterations proposed in the workhouse.

Resolved, That the consideration of the report be postponed to a future day, of which due notice will be given to the Guardians and Assistant Commissioner.

V.—Reports made by the Assistant Architects, upon Surveys of the Building.

Note by the Commissioners' Architect, accompanying Documents, Nos. 58 to 64,—furnished by him.

The several reports of the assistant architects were considered confidential communications, and it is to be understood that the reports required from them were to be chiefly reports of defects; the object of the surveys being to remedy that which might be found badly executed, and to give instructions for the proper performance of any works going on at variance with the intentions of the contract.

Dates of Surveys reported:—

26 November	1839	Mr. Leeson.	
3 March	1840	Mr. Leeson.	
15 May	1840	Mr. Doolin.	
4 September	1840	Mr. Leeson.	(A verbal report made.)
5 December	1840	Mr. Doolin.	
9 & 10 February	1841	Mr. Leeson.	
1 April	1841	Mr. Ryan.	
18 August	1841	Mr. Ryan.	

(signed) *Geo. Wilkinson.*

No. 58.—Report by Mr. *John Leeson*, Assistant Architect; 26 November 1839.

Sir,

On Tuesday, November 26th, I inspected the works at the above union.

The masonry is executed as well as the quality of the material will allow, which is almost exclusively composed of surface stones, and such as are dug out of the trenches for the foundations, broken up into rubble.

The surface stones alluded to are large rocks, or boulders, overlaying the surface of the country, and appear to be the same material generally used for building.

I expressed to the clerk of works much dissatisfaction at the uneven manner in which the walls of the main building are being carried up, half the front and flank walls being ten feet high, while other portions of the walls are not above the surface of the ground.

I gave the clerk of works directions to furnish the contractor with a written notice of my disapproval of some of the materials; also full instructions for his guidance in obtaining the best work he can from the contractor.

I remain, &c.

To Geo. Wilkinson, Esq. (signed) *John Leeson.*

No. 59.—Report by Mr. *John Leeson*, Assistant Architect; 3 March 1840.

Sir, 3 March 1840.

On Monday, 2d instant, I inspected the progress of the works at the Castlederg Union Workhouse, which have advanced but slowly since my visit in November last.

All the foundations, except the range between the main and infirmary buildings, are level with the yards; the latter building is about four feet over that level; part of the surrounding walls are coped, and two of the privies nearly finished.

The masonry has not been much improved since I last inspected it; the rubble stone is of a very inferior quality, and the work is not so good as I consider it should be; the jambs of the doors (the only opens yet laid out) are not executed according to the specification.

On my representing these matters to the clerk of the works, he told me that a better quality of stone could not be procured in the neighbourhood, and that he was constantly at war with the contractor to get the work done even as well as it is.

As I am not acquainted with the agreement entered into between the Poor Law Commissioners and the contractor as to the manner money is to be advanced to him, the following statement will enable you to determine the sum he is entitled to receive:

> There are about 1,100 perches of masonry executed, including 320 perches of extra foundations, which at 7*s.* per perch, the average price of such work in this part of the country, amounts to 385*l.*, which, together with 100*l.* for excavating and filling yards, &c., make a total of 485*l.* This last item may be disputed.

I remain, &c.

(signed) *John Leeson.*

To Geo. Wilkinson, Esq.

P. S.—Have the goodness to forward to this union the working drawings for the cesspools, privies, &c.

No. 60.—Report by Mr. *William P. Doolin*, Assistant Architect; 15 May 1840.

Castlederg Union Workhouse,

Sir, Inspected, May 15, 1840.

The works here have not made that progress warranted by the time they were commenced from.

The stone of the country is very unfavourable, and requires great care to make sound walling. I have particularly noted all my objections to the clerk of works.

The contractor disputes putting stone copings on the chimneys, which I told him would be insisted on. There has been a variation made in the construction of sash frames, drawing No. 1, and also of the (B. lights) which I instructed the clerk to have remedied.

The accompanying drawing shows what I had to object to in the privies, which are in this building formed against the yard walls; also, if approved of, the manner I propose doing them. There is no provision for a dead house.

Progress made.

The front lodges are all one-story buildings; are nearly levelled for the plates. The ground story of main building is nearly complete. The yard walling is also nearly finished.

There has been no instruction furnished for the new arrangement for the gangways; for which there will be four additional girders required, if gangways are to be adopted; the floor joists are 7 and 2, and consequently need not be altered.

There

There is very little or no progress making in the general carpentry, or the roofing of low buildings, which in the regular routine of business should be now ready.

I am, &c.

Geo. Wilkinson, Esq., &c. (signed) *William P. Doolin.*

You will be kind enough to give me the necessary instructions, as soon as you conveniently can, as I only wait to write to the clerk other particulars. I may observe the drawings for the sash frames have been sent.

W. P. D.

No. 61.—Report by Mr. *William P. Doolin*, Assistant Architect; 5 December 1840.

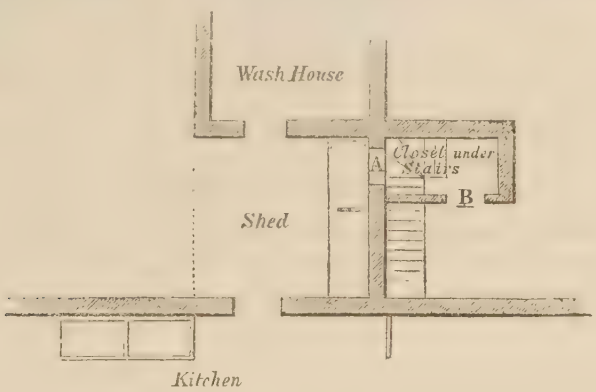
Castlederg Union Workhouse,

Sir, Building inspected, December 5, 1840.

From my inspection of the above works, I have to report that, instead of being finished in a fortnight, I can scarcely see, in the present rate of working, how the contractor will be finished in two months; and I promised Mr. Clements I would serve him with notice that unless he would be finished in one month, the penalties would be enforced against him, as he has promised the Guardians, particularly Sir R. Ferguson, that he, Mr. Clements, would be ready to give up, in six weeks, the house completed.

I subjoin particulars of work ordered by me, as arranged by Mr. Clements:—Clothes-store and sparred shelving on brackets in centre of house over board-room; partitions boarded and ledged, placed under trusses, opposite stairs, and nearly alike to the way described in your note; closet for schoolmistress in extreme room, two-pair plan partition, to be in centre of gangway, and returning against mullion of window in rear of house; and stove to be set in angle, with tubing to flue; closet to porter's bed-room to be on landing of two-pair plan, as wide as doors admit; to have boarded partition.

Dressers and shelving in front wall of kitchen, with trough mentioned for scullery, against rear wall. I think, if you dislike where I have placed the scullery trough, I think you might place it in open shed between wash-house and main building; but you should move the door under stairs, thus:—door marked A. to be built up and set at B., under stairs.



Straw-store, potato and coal-store ordered in open shed at rear of wash-house.

Mr. Clements wants the mill-room converted into a meal-store, for which a bin will be required. In particulars of fittings there is 20 feet lineal of shelves ordered; this is mentioned in writing over kitchen fixtures. I am not aware where same is to be placed, but I think shelving should be placed in mill-room, if same is to be used as store.

With respect to the supply of water, as it seems metal piping is to be used for supply of house from the well at top of hill, I have to observe, I do not see the necessity of building a second tank, as ordered by Mr. Clements, near the building. The ground at the spring, which the contractor is responsible for (at least verbally to me), is about 10 feet over the ridge of wash-house; consequently, if a proper tank or reservoir is formed here, and arched in, there is head of water here always sufficient to command a lead tank, which might be placed on girders of wash-house; but the expense will be very heavy; say, building a tank, 25*l.*; 700 feet of metal-flanged tubing, at 2*s.*, 70*l.*; wood tank, lined with lead, 10*l.*, exclusive of any lead-pipes to bath-room, kitchen or yards, as likewise exclusive of any expense of the supplying of rain-water from the down pipes. By adopting my plan you save the expense of a second tank, and likewise of a lift-pump. I suppose there must be a pipe down to the bath-room, but I am not aware whether you require a pipe in the probationary yards. I think a one-inch bore pipe sufficient to order for the front.

On this subject you cannot decide too soon, as the execution of it will take time. I do not see any way more feasible than that which I have laid before you.

The following comprises work yet to be done:—

Staircases, none complete, are yet to be stepped; flagging, none executed, nor are there any flags on the ground; glazing, very little executed; all the fittings to be yet executed, except a few forms. Very few of the doors are yet hung; all the drains yet to be done. A copy of note sent by me to contractor will explain all particulars; and, in conclusion, I am afraid the works will never be very creditable, from the bad description of tradesmen.

I am, &c.

George Wilkinson, Esq., &c. (signed) *William P. Doolin.*

No. 62.—Report by Mr. *J. Leeson*, Assistant Architect; 9 and 10 February 1841.

Sir,

On Tuesday evening and Wednesday, 9th and 10th of February, I inspected the Castlederg Union Workhouse, and have to report as follows:

The masonry and brick-work appear to be carefully executed; the bricks, although rough and mis-shapen, have stood the frost very well.

The champher courses on the off-sets of the chimney shafts over roof of probationary wards are formed of Roman cement, which is injured and falling off.

The stone cappings on the chimney shafts are not weathered on the top, and they project too much over the brick-work.

The flagging of kitchen and wash-house is coarsely worked, and the flags generally very small; the hall is executed much better.

The chimney-pieces in the board-room and master's room are constructed in a very common manner of free-stone, and without shelves; one of the board-room grates is broken; the hearthstones are of roughly chiselled freestone; the oak curbs round these hearths are badly laid.

The champher base at entrance building is badly wrought, and carelessly set.

The surface of yards is not properly formed; the flags in which the cast-iron gratings are sunk are set too high for the surface water.

The mortar floors are improperly and unevenly laid; they are yet quite soft, and will not bear to be swept.

The sink-stones under down pipes are not dished sufficiently deep.

The walls at rears of privies, against which the slating finishes, are quired over with Roman cement, which is dropping off. The spaces between the oak bearers of the privies and the floors are filled with brick on edge, instead of boarding, which is generally used.

The sleeping platforms and floors have to a considerable extent been laid without the iron tonguing; there are many joints, only short pieces of about four inches long, inserted at the edges, to make an appearance.

The window-frames, more particularly those which are to open on the quadrant bars, have the mullions and transoms considerably cut, to make the iron lights fit; some of these lights are three-quarters of an inch too narrow; the pivots hardly pass through the eyes; the water-bars are too short, and are therefore perfectly useless, and must be remedied.

The wood stairs are not executed in a workmanlike manner; the cradles for the windows are badly framed, and there are no sleepers under the fliers.

The walls and under-sides of floors, roofs, partitions, &c. are badly whited.

The painting is badly executed.

The contractor declines furnishing the stoves, which you may perceive from the accompanying letter; the guardians wish to know if they will be permitted to supply them.

All the above works which require remedy have been carefully pointed out by me.

In conclusion I beg to state, that the carpentry of this house is finished in a coarse and unworkmanlike manner, which appears to me to arise from the contractor's want of judgment in the execution of it.

I remain, &c.

Geo. Wilkinson, Esq. (signed) *John Leeson.*

No. 63.—Report by Mr. *John F. Ryan*, Assistant Architect; 1 April 1841.

Enniskillen, 1 April 1841.

Surveyed 1 April 1841.

The works are some of them indifferently executed.

The following are those that particularly require to be remedied:—

Probationary Wards.

Imperfect Performances.	*Proposed Remedies.*
The mortar joints of the lower part of the front walls are injured by frost.	To be weather-pointed with good lime mortar, the joints being first well scrubbed over, and raked out where necessary.
The joints of barge stones defective.	To be pointed throughout.
The brick jambs and arches of doors and windows,—	To be weather-pointed.
The plaster floors very coarse, and of an earthen quality, devoid of bond.	These floors to be wetted, and floated over with a heavy flat stone or wood block till the surface is reduced to a puddle; while in this state, a mixture of fine pounded lime, sharp sand and forge-dust is to be passed over them through a sieve, and then set, and troweled over, and finished to an even surface; or to be entirely taken up and re-laid.
The jambs, arches and reveals of boys' and girls' schools,—	To be pointed as above with good lime mortar.
The plaster floors of these rooms,—	To be treated the same as the foregoing floors.

Main

Main Building.

Imperfect Performances.	*Proposed Remedies.*
All the reveals and defective jambs and arches externally,—	To be weather-pointed, as above.
Door-frame of kitchen-door,—	To be made secure.
Almost all the opening sashes on this floor are too short, and all require to be stanched.	Where this occurs, small champhered slips should be planted on the front rabbets, and, in some instances, filling slips on the sides should also be planted on; in both cases, white lead should be used in the joints.
The fixed iron sashes also require stanching the wood-work.	The stanching of the fixed and opening sashes is to be effected with oil putty, as described at the end of this report.
A number of the water-bars are too short.	The short water-bars to be replaced by others of a proper length.
The plaster floors defective, as those before mentioned, and broken and rugged.	To be treated as before described for the former.
Stove-pipes too near the timber-work.	To be shortened, so as to be two feet from the timber-work.
Stove-pipe in females' day-room too near the timber-work.	Ditto - - ditto.
Moving-sashes and water-bars defective, as before explained, for men's side.	To be treated as before described.
The stairs of this building are, in parts, carelessly executed.	These stairs will require some cradling at the windows, spiking-home and securing of the carriage-pieces.
The sashes on this floor require stanching.	To be treated as hereinafter described.
No tonguing to several of the window-stools.	Stanching with oil putty to be adopted.
The boarded floors in general throughout this floor not tongued.	Every joint to have tongues driven in from the ends of the platforms, and where any partial tonguing occurs in the joint, it is to be driven home to the wall, or the new tongue made to pass over it.

Two-pair Floor.

The sashes and water-bars the same as before.	To be treated as the rest.
Floors the same as one-pair floors.	To be treated as above described.

Infirmary, &c.

Mortar joints of arch, and masonry overhead, leading to infirmary,—	To be weather-pointed, as before described.

Master's and Matron's Rooms.

Door-frames and four partitions not bonded together, and plastering broken.	The plastering to be broken round to greater extent, and the staying to be spiked home to the frame. If no staying has been used in the building of the partition, brick blocks are to be inserted and securely pinned to the brick-work, and spiked home to the frame in the same manner.
The several chimney-shafts, where closed round with slate slips, not stanch.	The slate slips to be removed, and the mortar underneath hacked off; the joints of the brick-work raked out, and scrubbed down; the slate slips re-set in Roman cement, and nailed; the top of the slips and head of the nails to be covered with a fillet of cement.
The stanching in general of roofs, where slate slips are used, set in mortar, quite objectionable.	All the low roofs that abut against high buildings to have the slate slips set, and imbedded in Roman cement, with a fillet at top, as above described.

Stanching of Sashes.

The fillet slips to be taken off where the sashes are fixed; the sash to be imbedded in oil putty, and flushed against the rabbets with the same material; the whole dressed off, and made good, and the slips replaced.

The water-bars of the moving sashes to be pointed along the bed with oil putty, inside and out, and at the screw-heads, and along the back part of the sash, where any irregularity shows itself in the castings.

At the ends of these bars where they meet the pivot plates, care must be taken to fill in well, and along the joint of the pivot plate, so as to cover over completely the wood and iron in the bottom angle. The open end of the water-bar also is to be closed up with putty home to the lug of the sash, to prevent any wet entering at the end of the tenon of the transom. The sash is next to be flushed in putty against the rabbet of the frame, and dressed and cleaned off inside and out fair with the sash. That part of the rabbets and the mullion where the sash revolves to be cased out, so as to let the sash play freely without biting the timber and disturbing the pivot plate, and thereby induce leakage.

Previous to any putty being applied, all raw timber, where cutting or fitting has occurred to the frame, is to be primed with strong oil paint. To prevent the putty and the opening sash from adhering while the latter is being fitted, the sash should be wetted with a piece of sponge.

I am of opinion that the dampness of the walls, where most exposed, arises more from the nature of the materials than the construction, except to the cause of windows before mentioned; and it will be a matter for experience to determine whether it will hereafter be necessary to render them entirely, or in the most exposed parts, with Roman cement or other covering.

I remain, &c.

To George Wilkinson, Esq., (signed) *John F. Ryan.*
Architect, Poor Law Commission.

No. 64.—Report by Mr. *John F. Ryan,* Assistant Architect; 18 August 1841.

(No. 2,085. A. D.)

Sir, Castlederg, August 18, 1841.

It was only on yesterday (Tuesday) that Mr. Gamble arrived here. He has had employed here, however, a carpenter, a slater and two labourers since Monday, the 9th instant, under the direction of a person sent here by him in the capacity of a working foreman. They had, upon my arrival on Monday morning, two plaster floors made, and the cement pointing to the chimney shafts nearly done, neither of which I could approve of. The floors will require re-making with an additional portion of clay, which, by inquiry, I found can be had in the vicinity of the town, of a very excellent description, to stanch round the shafts, &c. with a 3½ slate slip embedded in Roman cement, nailed at top into the joints where they occur, and protected at top by a cement fillet thus:—

I have gone through all the works required to be made good, and explained to Mr. Gamble and his foreman the mode of each particular performance. If you wish to get this work despatched in good time, we must not entertain the idea of providing new water-bars in any instance, however needful they may be, as the delay that would be occasioned would be very great; besides no progress could be made in any other part of the fitting and stanching of these sashes till the water-bar should be first set. Where damaged sashes or quadrants require to be replaced, I have found means of making exchanges for those in other parts of less importance, such as the staircases and certain other places where they can be made stationary, and therefore easily stanched.

I am glad to be able to report that the former dampness of the walls has entirely disappeared, and that that dampness, I feel assured, proceeded not from bad masonry, but from the high state of saturation from the winter's severity, both as to frost and to rain, to which the masonry was entirely exposed.

I think it unnecessary to relay the slating of the wash-house building; I consider that this building, for its uses, when the imperfect rendering is made good, and the ventilators properly stanched as I have directed, will be weather-tight.

A sufficient excuse can be assigned for the moisture appearing in change of weather on the inside of the slating, which must be the case in all such buildings, where hard surfaces are exposed to vapour, particularly where the atmosphere possesses no absorbent or dissipating quality.

I have pointed out to Mr. Gamble the necessity of putting on three sets of workmen to these sashes (a set constituting two men, one inside and one outside), and have regulated with his smith about the screw-bolts for the quadrant bars, according to a pattern made for the purpose. The rest of the works are all in progress, and I expect the carpenters (intended for the sashes) will be sent immediately from Strabane, where Mr. Gamble said he would procure them.

Matters being thus far regulated, I intend to proceed to Lowtherstown to-morrow, to arrange concerning the *roofing height* of the surgery, &c., and the serving room, &c., about which the clerk of works has written to be informed, and return to this place to inspect progress, and thence proceed to Strabane and Omagh, if not in the meantime prevented by your further instructions of proceeding.

I omit at present to notice a discovery made to me by the master of this workhouse, on the subject of the sewers executed here, until I make a personal examination at my return from Lowtherstown.

I remain, &c.

To George Wilkinson, Esq. (signed) *John F. Ryan.*

VI.—Communications of the Commissioners with the Contractor as to the Payment of his Account, and Notices served on them by him.

No. 65.—Letter from the Contractor to the Commissioners; 24 April 1841.

(No. 3,438. D. 41.)

Gentlemen, Omagh, 24 April 1841.

I beg leave to inform you, that it is now upwards of three months since I gave over the workhouse of Castlederg for occupation, and have not since received any money on account of the fixtures and extra works.

It is now a month since I went up to Dublin in order to have this account settled, where I remained for eight days, when I was promised that my account should be immediately settled and forwarded to me, but have not heard of it since.

I beg leave to submit that I consider it a hard matter to be kept out of 845 *l.* for upwards of six months, and on a contract by which I have lost 500 *l.*; and as I have payments to make, may I request you will order my accounts to be settled.

I have, &c.

The Poor Law Commissioners. (signed) *John Maguire*, Contractor.

No. 66.—Letter from the Commissioners to the Contractor; 30 April 1841.

(No. 3,428. D.)

Poor Law Commission Office, Dublin,
30 April 1841.

Sir,

The Poor Law Commissioners desire to inform you, that your letter of the 24th instant, requesting a settlement of the accounts on your contract for erecting the Castlederg Union Workhouse, has been referred to Mr. Wilkinson, who is at present absent from Dublin, but will be at his office to-morrow; and that you will be paid the balance due to you, when the accounts shall have been certified in the usual manner.

By order of the Board,

To Mr. John Maguire, Builder, Omagh. (signed) *Arthur Moore*, Chief Clerk.

No. 67.—Letter from the Commissioners to the Contractor; 19 May 1841.

(No. 4,222. D. 41.)

Poor Law Commission Office, Dublin,
19 May 1841.

Sir,

The Poor Law Commissioners desire to state that their architect having certified that a balance of 739 *l.* 15 *s.* 10 *d.* is due upon your contract for erecting Castlederg Union Workhouse, they will be prepared on the 24th instant to pay you, on account, the sum of 287 *l.*; and that the balance then due to you will be paid as soon as there shall be funds of the union at their disposal for that purpose.

By order of the Board,

To Mr. Maguire, Contractor for erecting Castlederg Union Workhouse. (signed) *Arthur Moore*, Chief Clerk.

No. 68.—Letter from the Contractor to the Commissioners; 7 June 1841.

(No. 5,160. D. 41.)

Sir, Omagh, 7 June 1841.

I beg you will have the goodness to inform me at what time the Poor Law Commissioners will be prepared to pay me off for the erection of the Castlederg Union Workhouse.

I remain, &c.

To Arthur Moore, Esq., Chief Clerk. (signed) *John Maguire*, Contractor.

No. 69.—Letter from the Commissioners to the Contractor; 9 June 1841.

(No. 5,160. D.)

Poor Law Commission Office,
Dublin, 9 June 1841.

Sir,

The Poor Law Commissioners desire to state, in reference to your letter of the 7th inst., that they have under consideration your accounts as contractor for Castlederg Union Workhouse, and they will communicate with you as soon as the necessary proceedings thereon shall be concluded.

By order of the Board,

To Mr. John Maguire, Contractor for building Castlederg Union Workhouse, Omagh. (signed) *Arthur Moore*, Chief Clerk.

No. 70.—Notice served on the Commissioners by the Contractor; 14 June 1841.

(No. 5,361. D. 41.)

Gentlemen, Omagh, 14 June 1841.

I beg to inform you, that I can no longer be without my money, and should it not be paid on or before Thursday next, I will take proceedings for its recovery. It is now seven months since I gave over the Castlederg Workhouse, and not paid for it yet; and there must have been great neglect about this, or the money would have been at once forthcoming.

I remain, &c.
(signed) *John Maguire*,
Contractor.

The Poor Law Commissioners, Ireland, Dublin.

No. 71.—Letter from the Commissioners to the Contractor; 15 June 1841.

(No. 5,361. D.)

Poor Law Commission Office,
Dublin, 15 June 1841.

Sir,

The Poor Law Commissioners acknowledge the receipt of your letter of the 14th inst., and desire to state in reply, that your account for extra works, &c., at Castlederg Workhouse is now under consideration by the Commissioners, and that no unnecessary delay will occur in the payment of the sum to which you may be found to be entitled.

By order of the Board,

(signed) *Arthur Moore*,
Chief Clerk.

To Mr. John Maguire, Omagh.

No. 72.—Letter from the Contractor to the Commissioners; 16 June 1841.

(No. 5,467. D. 41.)

Sir, Omagh, 16 June 1841.

I beg to inform you, that I am of opinion you have mistook the purport of my letter, as by reference to your letter, dated 19th May last, you will perceive that my accounts have already been settled, and that only a balance of 452*l.* 15*s.* 10*d.* remains due to me. I therefore expect that the Commissioners will be pleased to order payment of this sum, it being now six months since I got done with these buildings.

I remain, &c.
(signed) *John Maguire*,
Contractor.

The Chief Clerk,
Poor Law Commissioners' Office.

No. 73.—Letter from the Commissioners to the Contractor; 17 June 1841.

(No. 5,467. D. 1841.)

Poor Law Commission Office,
Dublin, 17 June 1841.

Sir,

The Poor Law Commissioners desire to state in reply to your letter of the 16th inst., that although your account has been examined by the architect, the Commissioners have been obliged to withhold their sanction for the present, in consequence of objections made to some parts of the works. No unnecessary delay will be permitted to take place, and you need not write again on the subject.

By order of the Board,

(signed) *Arthur Moore*,
Chief Clerk.

To Mr. John Maguire, Builder, Omagh.

No. 74.—Notice served on the Commissioners by the Contractor; 18 June 1841.

(No. 5,541. D. 41.)

Gentlemen, Omagh, 18 June 1841.

I beg to say that should not the balance, 452*l.* 15*s.* 10*d.*, be paid to me immediately, that I will take proceedings for the recovery thereof. I will also publish your correspondence about this extra work, which may serve as a landmark to other contractors; and it having been said that you do not keep copies of your letters, I send you one; and I wish to know, from it being in my possession, how you now can get over paying at the end of six months. Since I gave over the workhouse, I must say that the delays have been vexatiously long, and this is the last letter I shall write upon the subject.

I remain, &c.
(signed) *John Maguire*,
Contractor, Castlederg Union Workhouse.

To the Poor Law Commissioners, Ireland.

Enclosure in foregoing Letter. Copy of Commissioners' Letter of 19 May 1841, (No. 67.)

No. 75.—Letter from the Contractor to the Commissioners; 25 August 1841.

(No. 7,784. D. 41.)

Gentlemen, Omagh, 25 August 1841.

I beg leave to inform you, that should I not be paid off the balance of my account for the erection of Castlederg Union Workhouse, I will, early next week, forward a petition to the House of Lords upon the subject.

The Poor Law Commissioners for Ireland, Dublin.

I remain, &c.
(signed) *John Maguire.*

No. 76.—Letter from the Commissioners to the Contractor; 28 August 1841.

(No. 7,784. D. 41.)

Poor Law Commission Office,
Sir, Dublin, 28 August 1841.

The Poor Law Commissioners desire to state, in reference to your letter of the 25th inst., that they have this day addressed a communication to the Guardians of the Castlederg Union, for the purpose of urging them to obtain the necessary funds to enable the Commissioners to defray the balance due to you, and they will lose no time in making the payment as soon as money is available for the purpose.

By order of the Board,

To Mr. John Maguire, Contractor for erecting the Castlederg Union Workhouse, Omagh.

(signed) *Arthur Moore,*
Chief Clerk.

No. 77.—Letter from the Contractor to the Commissioners; 28 September 1841.

(No. 8,849. D. 41.)

Gentlemen, Omagh, 28 September 1841.

With reference to your letter of the 28th August last, I request that I may be paid the balance due to me, amount 452 *l.* 15 *s.* 10 *d.*, for the extra work done to this workhouse. It is now nine months since this workhouse was taken off my hands.

The Poor Law Commissioners, Ireland, Dublin.

I remain, &c.
(signed) *John Maguire.*

No. 78.—Letter from the Commissioners to the Contractor; 1 October 1841.

(No. 8,849. D. 41.)

Poor Law Commission Office, Dublin,
Sir, 1 October 1841.

The Poor Law Commissioners acknowledge the receipt of your letter of the 28th ultimo, and desire to state, that they regret the delay which has taken place in respect to the settlement of your account for building the workhouse of the Castlederg Union. The Commissioners are still in communication with the Board of Guardians on the subject, and hope soon to be put in possession of funds which will enable the Commissioners to discharge the balance due to you.

By order of the Board,

(signed) *Arthur Moore,*
Chief Clerk.

To Mr. John Maguire, Builder, Omagh.

No. 79.—Notice served on the Commissioners by the Contractor; 13 October 1841.

(No. 9,421. D. 41.)

Gentlemen, Omagh, 13 October 1841.

With reference to yours of the 1st instant, I beg to inform you, that should my account not be at once paid, I will take immediate proceedings for its recovery, as you have ruined me by keeping my money for ten months after my contract ceased, contrary to all agreement.

I have, &c.
(signed) *John Maguire,*
Builder.

To the Poor Law Commissioners, Ireland.

No. 80.—Letter from the Commissioners to the Contractor; 20 October 1841.

(No. 9,421. D. 41.)

Poor Law Commission Office, Dublin,
Sir, 20 October 1841.

The Poor Law Commissioners desire to state, in reference to your letter of the 13th instant, that your accounts for building the workhouse of the Castlederg Union have been laid

laid before the Board of Guardians of the union, who are taking steps for their further examination; and the Commissioners are still in communication with them for the purpose of procuring funds for enabling the Commissioners to discharge the amount due to you.

By order of the Board,

(signed) *Arthur Moore,*
Chief Clerk.

To Mr. John Maguire, Builder, Omagh.

No. 81.—Notice served on the Commissioners by the Contractor; 30 October 1841.

(No. 10,023. D. 41.)

Gentlemen, Omagh, 30 October 1841.

With reference to our former correspondence, I beg to inform you, that I have on this day authorized Mr. James Greer, attorney-at-law, to take immediate proceedings against you, not only for the balance of my accounts, but for the loss and injury I have sustained in consequence of your having ordered me, 14 months ago, to do these works, and your not having as yet the means of paying for them.

I remain, &c.

The Poor Law Commissioners for Ireland.

(signed) *John Maguire,*
Contractor for Castlederg Workhouse.

No. 82.—Letter from the Commissioners to the Contractor; 4 November 1841.

(No. 10,023. D. 41.)

Poor Law Commission Office, Dublin,
4 November 1841.

Sir,

In reference to your letter of the 30th ultimo, the Poor Law Commissioners desire to refer you to their former letters, in which you have been informed that the Commissioners have no means of paying you the balance due on your account for building the workhouse of Castlederg Union, until the Guardians have obtained another loan, for which they are about to make application.

By order of the Board,

(signed) *Arthur Moore,*
Chief Clerk.

To Mr. John Maguire, Builder, &c., Omagh.

No. 83.—Notice served on the Commissioners by Mr. *James Greer*, Junior, Attorney to the Contractor; 4 November 1841.

(No. 10,207. D. 41.)

Sirs, Omagh, 4 November 1841.

I have been directed by Mr. John Maguire, the contractor for erecting Castlederg Union Workhouse, to apply to you for 455 *l.* due to him on account thereof.

The money having been so long withheld, he is now obliged to have recourse to legal proceedings for its recovery, but desires me, before any costs are incurred, to apprise you, and hopes, on receipt, the matter will be settled.

I remain, &c.

The Poor Law Commissioners, &c., Dublin.

(signed) *James Greer*, Jun.

No. 84.—Letter from the Commissioners to the Contractor's Attorney; 5 November 1841.

(No. 10,207. D.)

Poor Law Commission Office, Dublin,
5 November 1841.

Sir,

The Poor Law Commissioners acknowledge the receipt of your letter of yesterday's date, relative to Mr. Maguire's contract for erecting the workhouse of the Castlederg Union, and desire to state, that having entered into the contract in pursuance of the provisions of the Irish Poor Relief Act, and in behalf of the Board of Guardians, the Commissioners are making arrangements with them to raise the sum required to liquidate Mr. Maguire's claims. Until those arrangements are completed, the Commissioners have no funds at their disposal out of which payment can be made to Mr. Maguire.

By order of the Board,

(signed) *Arthur Moore,*
Chief Clerk.

To James Greer, Esq., Junior, Solicitor, Omagh.

No. 85.—Letter from the Contractor to the Commissioners; 29 March 1842.

Gentlemen, Omagh, 29 March 1842.

I beg to inform you, that if you do not order me my money, I shall in a few days have to go into prison. There is now due in the bank in this town bills which I gave for the extra work of the Castlederg Workhouse, now eighteen months due. I do not believe that you can think of making a bankrupt of me by withholding my money so long. It will not much add to your popularity by being returned in the insolvent's schedule for 250*l.*, and you withholding from me 452*l.* 15*s.*

I remain, &c.

(signed) *John Maguire*,
Contractor, Castlederg Workhouse.

The Poor Law Commissioners for Ireland,
Dublin.

No. 86.—Letter from the Commissioners to the Contractor; 31 March 1842.

(No. 3,823. D. 42.)

Poor Law Commission Office, Dublin,
31 March 1842.

Sir,

The Poor Law Commissioners acknowledge the receipt of your letter of the 29th instant, and desire to state in reference thereto, that the only fund from which the balance due to you for building the workhouse of the Castlederg Union can be paid, is the additional loan to be borrowed for that purpose by the Board of Guardians, for which an application has now been made to the Treasury.

The Commissioners further desire to state that no delay, which they can avoid, will be allowed to take place in rendering the fund above referred to available.

By order of the Board,

(signed) *Arthur Moore*,
Chief Clerk.

To Mr. John Maguire, Builder, Omagh.

CASTLEDERG UNION WORKHOUSE.

RETURN of Copies of Correspondence and Documents relative to the building of Castlederg Union Workhouse; Architect's Estimate, Building Contract, Specification, &c.

(*Sir Robert Ferguson.*)

Ordered, by The House of Commons, *to be Printed,*
21 *June* 1842.

[*Price* 8 *d.*]

353.

Under 12 *oz.*

LOWTHERSTOWN, &c. UNIONS.

RETURNS to Two ORDERS of the Honourable The House of Commons, dated 13 May and 13 June 1842;—*for*,

— I. —

COPIES of the MINUTES of PROCEEDINGS of the *Lowtherstown* Board of Guardians since its Formation, so far as they relate to the Site and Building of the Union Workhouse:—Of all the CORRESPONDENCE which has passed between the Poor Law Commissioners, the Board of Guardians, and all other Persons, relating to the Purchase of the Site and Building of said Workhouse; —Of all ORDERS issued by the Commissioners on same Subject; and COPY, extracted from the Maps of the Ordnance Survey of *Ireland*, showing the Form, Limits, and relative Position of the *Lowtherstown*, *Enniskillen*, and *Lisnaskea* Unions.

Poor Law Commission Office,
Dublin, 31 May 1842.

ARTHUR MOORE,
Chief Clerk.

(Captain Archdall.)

— II. —

A COPY of all CORRESPONDENCE which has passed between Her Majesty's late Government and the Poor Law Commissioners for *Ireland*, relative to the Formation of the Unions of *Lowtherstown*, *Enniskillen*, and *Lisnaskea*, in the County of *Fermanagh*.—(In addition to the Papers presented on the 3d day of this instant June.)

Poor Law Commission Office,
Dublin, 22 June 1842.

ARTHUR MOORE,
Chief Clerk.

(Sir Arthur Brooke.)

Ordered, by The House of Commons, *to be Printed*,
27 *June* 1842.

[***Price*** **1** ***s.*** **10** ***d.***]

LIST OF DOCUMENTS.

— I. —

LOWTHERSTOWN UNION WORKHOUSE.

I.—CORRESPONDENCE as to the CONVEYANCE of the SITE.

No. 1.—Report from C. G. Otway, Esq. Assistant Poor Law Commissioner, to the Poor Law Commissioners; dated 21 Jan. 1841, enclosing Letter from William D'Arcy, Esq.; dated 24 Sept. 1840 - - - - - - - - - - - - - p. 1

No. 2.—Letter from the Commissioners to John Collum, Esq. Solicitor and Agent to Mr. D'Arcy; 28 Jan. 1841 - - - - - - - - - - - - p. 2

No. 3.—Further Letter from the Commissioners to the Vendor's Solicitor; 2 March 1841 p. 2

No. 4.—Letter from the Vendor's Solicitor to the Commissioners, as to Title; 2 March 1841 - - - - - - - - - - - - - - p. 2

No. 5.—Letter from the Commissioners to Edward Tierney, Esq. Crown Solicitor, as to Title; 4 March 1841 - - - - - - - - - - - - - - p. 2

No. 6.—Letter from the Crown Solicitor to the Commissioners, 20 Sept. 1841; enclosing Solicitor-general's Opinion on the Title - - - - - - - - - - p. 3

No. 7.—Letter from the Commissioners to the Crown Solicitor thereon; 21 Sept. 1841 - p. 4

No. 8.—Letter from the Crown Solicitor to the Commissioners, 25 Sept. 1841; enclosing Letter from the Vendor's Solicitor; 24 Sept. 1841 - - - - - - - p. 4

No. 9.—Letter from the Commissioners to the Crown Solicitor thereon; 29 Sept. 1841 - p. 4

No. 10.—Letter from the Crown Solicitor to the Commissioners; 1 Oct. 1841 - - p. 5

No. 11.—Letter from the Commissioners to the Crown Solicitor; 9 Oct. 1841 - - p. 5

No. 12.—Letter from the Crown Solicitor to the Commissioners; 12 Oct. 1841 - - p. 5

No. 13.—Letter from the Commissioners to the Crown Solicitor; 18 Oct. 1841 - - p. 6

No. 14.—Letter from the Crown Solicitor to the Commissioners, 1 Nov. 1841, enclosing Case submitted to the Attorney-general, and his Opinion thereon as to the Title - p. 6

No. 15.—Letter from the Crown Solicitor to the Commissioners, 29 Dec. 1841, enclosing Letter to the Vendor's Solicitor, and his Reply - - - - - - - - p. 7

No. 16.—Letter from the Commissioners to the Crown Solicitor thereon; 5 Jan. 1842 - p. 8

[*See* also Nos. 103–106, *infra*.]

II.—MINUTES of BOARD OF GUARDIANS and CORRESPONDENCE of the COMMISSIONERS as to the PURCHASE OF THE SITE, and as to the BUILDING of the WORKHOUSE.

No. 17.—Report from George Wilkinson, Esq. Architect of the Poor Law Commission, on the Tenders for Building, 18 Jan. 1841, with four Tenders referred to - - p. 8

No. 18.—Communication from Mr. Otway, Assistant Commissioner, as to the Tenders, 14 Jan. 1841, enclosing Letter from the Chairman of the Union - - - - - p. 10

No. 19.—Letter from the Commissioners to Messrs. M'Elroy and Hardy, accepting their Tender; 22 Jan. 1841 - - - - - - - - - - - - - p. 10

No. 20.—Letter from the Building Contractors to the Commissioners; 28 Jan. 1841 - p. 10

No. 21.—Letter from the Commissioners to the Contractors; 2 Feb. 1841 - - - p. 10

No. 22.—Letter from the Commissioners to the Clerk of the Union thereon, notifying acceptance of Tender; 3 Feb. 1841 - - - - - - - - - - - - p. 11

No. 23.—Further Letter from the Commissioners to the Clerk of the Union, as to Contractors' Sureties; 19 Feb. 1841 - - - - - - - - - - - p. 11

No. 24.—Letter from the Clerk of the Union to the Commissioners; 19 Feb. 1841 - - p. 11

No. 25.—Letter from George Wilkinson, Esq. Architect, to William Stanley, Esq. Assistant Secretary of the Commission, 21 February 1841; with Note by the Architect thereon - - - - - - - - - - - - - - - - p. 11

No. 26.—Letter from Samuel Vesey, Esq. to the Commissioners, as to change of Contractors' Surety; 22 Feb. 1841 - - - - - - - - - - - p. 12

No. 27.—Letter from the Commissioners to the Clerk of the Omagh Union, as to the execution of the Securities; 27 Feb. 1841 - - - - - - - - - - p. 12

No. 28.—Letter from Mr. M'Knight, the Clerk of the Omagh Union, to the Commissioners, as to the execution of the Contract and Bonds; 2 March 1841 - - - p. 13

No. 29.—Report from the Architect, recommending the Appointment of Clerk of Works; 3 April 1841 - - - - - - - - - - - - - - - p. 13

No. 30.—Letter from the Commissioners to Mr. Samuel Moore, appointing him Clerk of the Works; 16 April 1841 - - - - - - - - - - - - - p. 13

No. 31.—Letter from the Commissioners to the Board of Guardians, informing them thereof; 16 April 1841 - - - - - - - - - - - - - p. 13

No. 32.—Communication from the Commissioners to the Board of Guardians, as to particulars of the Site and Contract; 4 June 1841 - - - - - - - - - p. 14

No. 33.—Extract from Minutes of Board of Guardians; 2 June 1841 - - - - p. 14

No. 34.—Communication from the Commissioners to the Board of Guardians, 11 June 1841, with Copy of Building Contract - - - - - - - - - - - p. 14
No. 35.—Communication from Mr. Otway, Assistant Commissioner, on foregoing Minutes; 28 June 1841 - - - - - - - - - - - - - p. 17
No. 36.—Letter from the Commissioners to the Board of Guardians; 29 June 1841 - p. 17
No. 37.—Letter from the Contractors to the Commissioners; 11 June 1841 - - - p. 18
No. 38.—Letter from the Commissioners to the Contractors; 17 June 1841 - - - p. 18
No. 39.—Extract from Minutes of Board of Guardians; 30 June 1841 - - - - p. 18
No. 40.—Communication from the Commissioners to the Board of Guardians; 26 July 1841 - - - - - - - - - - - - - - p. 19
No. 41.—Letter from the Clerk of the Union to the Commissioners, enclosing Minutes of the Board of Guardians; 28 July 1841 - - - - - - - - - - p. 20
No. 42.—Communication from the Commissioners to the Board of Guardians, 4 Aug. 1841, with Bonds of Contractors and Sureties - - - - - - - - - p. 20
No. 43.—Letter from the Commissioners to the Clerk of the Omagh Union, as to the re-execution of the Bonds; 24 July 1841 - - - - - - - - - p. 22
No. 44.—Letter from the Clerk of the Omagh Union, in reply, 11 Aug. 1841, with Contractors' Bond re-executed - - - - - - - - - - - - p. 23
No. 45.—Letter from the Commissioners to the Contractors, as to the perfecting their Sureties' Bonds; 13 Aug. 1841 - - - - - - - - - - - p. 25
No. 46.—Communication from the Clerk of the Omagh Union, with Sureties' Bonds re-executed; 19 Aug. 1841 - - - - - - - - - - - - - p. 25
No. 47.—Extract from Minutes of Board of Guardians; 7 Aug. 1841 - - - - p. 27
No. 48.—Communication from Mr. Otway, Assistant Commissioner, thereon; 23 Aug. 1841 p. 28
No. 49.—Letter from the Commissioners to the Board of Guardians; 24 Aug. 1841 - p. 29
No. 50.—Communication from Norman H. Macdonald, Esq. Under Secretary for Ireland, to the Commissioners; 16 August 1841 - - - - - - - - - p. 29
No. 51.—Extract from Minutes of Board of Guardians; 25 Aug. 1841 - - - - p. 30
No. 52.—Letter from the Commissioners to the Board of Guardians; 21 Sept. 1841 - p. 30
No. 53.—Extract from Minutes of Board of Guardians: 22 Sept. 1841 - - - - p. 30
No. 54.—Report from C. G. Otway, Esq. Assistant Commissioner, to the Commissioners, thereon; 14 Oct. 1841 - - - - - - - - - - - - - p. 32
No. 55.—Letter from the Commissioners to the Board of Guardians; 16 Oct. 1841 - p. 36
No. 56.—Letter from the Contractors to the Commissioners; 7 Oct. 1841 - - - p. 37
No. 57.—Letter from the Commissioners to the Contractors; 13 Oct. 1841 - - - p. 37
No. 58.—Extract from Minutes of Board of Guardians; 20 Oct. 1841 - - - - p. 37
No. 59.—Report from C. G. Otway, Esq. Assistant Commissioner, to the Commissioners, on foregoing Minutes; 24 Oct. 1841 - - - - - - - - - p. 39
No. 60.—Letter from the Commissioners to the Board of Guardians; 28 Oct. 1841 - p. 40
No. 61.—Further Letter from the Commissioners to the Clerk of the Union; 28 Oct. 1841 p. 41
No. 62.—Communication from Edward Lucas, Esq. Under Secretary for Ireland, to the Commissioners; 25 Oct. 1841 - - - - - - - - - p. 41
No. 63.—Letter from the Commissioners to the Under Secretary for Ireland; 28 Oct. 1841 p. 41
No. 64.—Further Letter from the Under Secretary for Ireland to the Commissioners; 29 Oct. 1841 - - - - - - - - - - - - - p. 43
No. 65.—Queries submitted (in Case) to Attorney-general, and his Opinion thereon, forwarded to Under Secretary for Ireland, in reply to foregoing Letter; 29 Oct. 1841 - p. 43
No. 66.—Extract from Minutes of Board of Guardians; 8 Nov. 1841 - - - - p. 44
No. 67.—Report from Mr. Otway, Assistant Commissioner, on foregoing Minutes; 11 Nov. 1841 - - - - - - - - - - - - - p. 45
No. 68.—Extract from Minutes of the Board of Guardians; 17 Nov. 1841 - - - p. 46
No. 69.—Minute of Poor Law Commissioners, Dublin, on the attendance of a Deputation from the Board of Guardians; 19 Nov. 1841 - - - - - p. 46
No. 70.—Letter from Messrs. Barton and Lendrum, Guardians deputed by the Board, to the Commissioners; 20 Nov. 1841 - - - - - - - - - - p. 46
No. 71.—Letter from the Commissioners to the Deputation of Guardians; 24 Nov. 1841 p. 46
No. 72.—Letter from the Deputation of Guardians to the Commissioners; 25 Nov. 1841 p. 48
No. 73.—Extract from Minutes of Board of Guardians; 15 Dec. 1841 - - - - - p. 48
No. 74.—Letter from the Commissioners to William D'Arcy, Esq.; 23 Dec. 1841 - - p. 49
No. 75.—Letter from William D'Arcy, Esq. to the Commissioners; 27 Dec. 1841 - - p. 49
No. 76.—Letter from the Contractors' Solicitor, applying for Payment; 7 Jan. 1842 - p. 50
No. 77.—Letter from the Commissioners to the Contractors' Solicitor, in reply to foregoing; 10 Jan. 1842 - - - - - - - - - - - - - p. 50
No. 78.—Extract from Minutes of Board of Guardians; 12 Jan. 1842 - - - - p. 50
No. 79.—Extract from Minutes of Board of Guardians; 9 Feb. 1842 - - - - p. 51
No. 80.—Letter from the Contractors to the Commissioners, renewing application for Payment; 14 Feb. 1842 - - - - - - - - - - - - - p. 51
No. 81.—Further Letter from the Contractors to the Commissioners; 26 Feb. 1842 - p. 51
No. 82.—Letter from the Commissioners to the Contractors, in reply to the foregoing Letters; 3 March 1842 - - - - - - - - - - - - p. 52
No. 83.—Extract from Minutes of Board of Guardians; 9 March 1842 - - - - p. 52
No. 84.—Letter from Messrs. Archdall and Barton, deputed by the Board of Guardians; 9 March 1842 - - - - - - - - - - - - - - p. 52
No. 85.—Minute of Poor Law Commissioners in Dublin, on the attendance of the Deputation of Guardians; 14 March 1842 - - - - - - - - - - p. 52
No. 86.—Minute of Commissioners on the further attendance of the Deputation; 18 March 1842 - - - - - - - - - - - - - p. 53
No. 87.—Letter from F. W. Barton, Esq. Deputy Vice Chairman, deputed by the Board of Guardians; 29 March 1842 - - - - - - - - - - p. 53
No. 88.—Note of Answer given to Mr. Barton; 29 March 1842 - - - - - p. 53

No. 89.—Extract from Minutes of Board of Guardians; 6 April 1842 - - - - p. 53
No. 90.—Letter from the Contractors to the Commissioners, applying for Payment; 8 April 1842 - - - - - - - - - - - - - - p. 54
No. 91.—Letter from the Commissioners to the Contractors, in reply to the foregoing; 9 April 1842 - - - - - - - - - - - - - - p. 54
No. 92.—Communication from the Secretary of State for the Home Department to the Commissioners, 5 April 1842, enclosing Letter from Mr. Vesey, one of the Contractors' Sureties; 2 April 1842 - - - - - - - - - - - p. 54
No. 93.—Letter from the Board in Dublin to the Secretary of State for the Home Department; 2 May 1842 - - - - - - - - - - - - - - p. 55
No. 94.—Letter from Mr. Otway, Assistant Commissioner, to the Commissioners; 20 April 1842 - - - - - - - - - - - - - - p. 56
No. 95.—Letter from the Commissioners to William D'Arcy, Esq.; 27 April 1842 - - p. 56
No. 96.—Letter from William D'Arcy, Esq. to the Commissioners; 3 May 1842 - - p. 57
No. 97.—Extract from Minutes of Board of Guardians; 4 May 1842 - - - p. 57
No. 98.—Report from Mr. Otway, Assistant Commissioner, to the Commissioners, 18 May 1842, enclosing Letter from him to Mr. D'Arcy, 2 April 1842, and his reply, 4 April 1842 - - - - - - - - - - - - - - p. 58
No. 99.—Letter from the Contractors to the Commissioners, renewing application for Payment; 5 May 1842 - - - - - - - - - - - - - - p. 60
No. 100.—Further Letter from the Contractors to the Commissioners; 11 May 1842 - p. 60
No. 101.—Letter from the Commissioners to the Contractors, in reply to the foregoing; 26 May 1842 - - - - - - - - - - - - - - p. 60
No. 102.—Letter from William D'Arcy, Esq. to the Commissioners; 19 May 1842 - p. 61
No. 103.—Minute of Board in Dublin, on conference with Vendor's Solicitor, and Mr. Otway, Assistant Commissioner; 21 May 1842 - - - - - - - - p. 61
No. 104.—Communication from Mr. Otway to the Commissioners; 23 May 1842 - - p. 61
No. 105.—Communication from the Crown Solicitor to the Commissioners, enclosing further Case submitted to the Attorney-general, with his Opinion thereon, as to Payment of Purchase-Money; 25 May 1842 - - - - - - - - - - p. 62
No. 106.—Letter from the Commissioners to the Vendor's Solicitor, transmitting foregoing Case and Opinion; 26 May 1842 - - - - - - - - - - p. 63
No. 107.—Communications from the Commissioners to the Board of Guardians, namely, Letter to Chairman and Letter to Clerk; 26 May 1842 - - - - - - - p. 63

III.—ORDERS issued by the COMMISSIONERS.

No. 108.—Order of Commissioners; dated 22 June 1841 - - - - - - p. 65
No. 109.—Further Order of Commissioners; dated 25 Oct. 1841 - - - - p. 66

IV.—EXTRACT from ORDNANCE MAPS, showing the Unions of Lowtherstown, Enniskillen and Lisnaskea.

— II. —

CORRESPONDENCE between HER MAJESTY'S late GOVERNMENT and the POOR LAW COMMISSIONERS for IRELAND, relative to the FORMATION of the UNIONS of *Lowtherstown*, *Enniskillen*, and *Lisnaskea*.

No. 1.—Letter from Lord Morpeth to George Nicholls, Esq., enclosing Letters, and Memorial of the Inhabitants of Maguire's Bridge; 5 Feb. 1840 - - - - - p. 67
No. 2.—Observations on the foregoing Memorial, by C. G. Otway, Esq.; 15 Feb. 1840 - p. 68
No. 3.—Letter from Norman H. Macdonald, Esq. Under Secretary for Ireland, to the Poor Law Commissioners, enclosing Memorial from the Barony of Tullyhow; 28 August 1840 - - - - - - - - - - - - - - p. 69
No. 4.—Observations on the foregoing Memorial, by C. G. Otway, Esq.; 31 Aug. 1840 - p. 70

—I.—

LOWTHERSTOWN UNION.

COPIES of the MINUTES of PROCEEDINGS of the *Lowtherstown* Board of Guardians since its Formation, so far as they relate to the Site and Building of the Union Workhouse;—Of all the CORRESPONDENCE which has passed between the Poor Law Commissioners, the Board of Guardians, and all other Persons, relating to the Purchase of the Site and Building of said Workhouse; —Of all ORDERS issued by the Commissioners on same Subject, and Copy extracted from the Maps of the Ordnance Survey of *Ireland*, showing the Form, Limits, and relative Position of the *Lowtherstown*, *Enniskillen*, and *Lisnaskea* Unions.

I.
Correspondence as to Conveyance of Site.

—1.—

CORRESPONDENCE as to the CONVEYANCE of the SITE.

No. 1.—REPORT from *C. G. Otway*, Esq. Assistant Poor Law Commissioner, to the Poor Law Commissioners, enclosing Letter from *Wm. D'Arcy*, Esq.

(No. 355 d/41.)

Gentlemen, Donegal, 21 January 1841.

I FORWARD a map of a site I have selected for the workhouse of Lowtherstown; it is in every respect a most eligible site, immediately adjoining the town, on an elevated position, opposite the schoolhouse and the church; it contains five statute acres and 35 perches, which I consider will be a sufficient quantity; if more should be wanting it can be procured. Mr. D'Arcy, the owner of the estate, agrees to sell it for 30 years' purchase, at the rent of 3*l.* 10*s.* per acre (*see* his letter); and a further sum of 150*l.*, he states, will be required, as being expended in purchasing up the tenant's interest.

Mr. D'Arcy's son is of age, on whom the estate is settled, and willing to join in the sale, therefore I presume that a valid title can be made; but of course no steps will be taken as to the taking possession, or building, until the title is ascertained and the conveyance arranged for. Mr. D'Arcy's solicitor, law agent, and land agent, is Mr. Collum, of 22, Talbot-street, Dublin, to whom I refer. Mr. Leeson, the assistant architect, inspected the site on the 23d of last month, and highly approved of it.

I have, &c.
(signed) *C. G. Otway*,
Assistant Poor Law Commissioner.

Enclosure in foregoing Letter.

My dear Sir, Necarn Castle, 24 September 1840.

IN answer to your letter I beg to say, that I will dispose of the ground in the townland of Lowtherstown, which you have selected for the site of the poor-house, to the Poor Law Commissioners, at 30 years' purchase, at 3*l.* 10*s.* per acre. I can dispose of the fee of the land; my son, on whom they are settled, being of age and willing to join in the sale.

As you did not approve of the first site pointed out at a much greater distance from the town than the one now selected, a further sum of 150*l.* will be required, which has been expended in purchasing up the tenants' interests, in order to enable the work to proceed without any delay, should the Poor Law Commissioners accept of the site you have selected upon the foregoing terms.

And am, &c.
(signed) *Wm. D'Arcy.*

Cæsar G. Otway, Esq., A.P.L.C.

I. Correspondence as to Conveyance of Site.

No. 2.—LETTER from the Poor Law Commissioners to *John Collum*, Esq. Solicitor and Agent to Mr. D'Arcy.

(No. 355 d/41.)

Poor Law Commission Office, Dublin,
28 January 1841.

Sir,

The Poor Law Commissioners having received from their Assistant Commissioner, Mr. Otway, an offer of Mr. W. D'Arcy to demise a plot of ground, as a site for Lowtherstown Union Workhouse; I am directed to request you to state whether the settlement of the estate enables Mr. D'Arcy and his son to convey the site, without having the purchase-money lodged in court, under the provisions of the Poor Relief Act.

I am at the same time to request you to furnish a short statement of title for the preparation of a conveyance, and I am to observe that the Commissioners will expect the statement as well as sureties to be furnished, at the charge of the vendors.

I have, &c.
(signed) *W. Stanley*, Assistant Secretary.

No. 3.—Further LETTER from the Commissioners to *J. Collum*, Esq.

Poor Law Commission Office, Dublin,
2 March 1841.

Sir,

I am directed to request your attention to a letter addressed to you from this office on the 28 January last, a copy of which is enclosed, respecting the conveyance of a piece of ground by Mr. D'Arcy, as a site for Lowtherstown Union Workhouse.

I have, &c.
(signed) *W. Stanley*, Assistant Secretary.

No. 4.—LETTER from the Vendor's Solicitor to the Commissioners, enclosing Statement of Title.

(No. 1286 d/41.)

22, Talbot-street, 2 March 1841.

Sir,

In reply to your letter of the 28th January last, I have made out an abstract of the title of Mr. Wm. D'Arcy, and his son Mr. Henry D'Arcy, to the plot of ground required for the Lowtherstown Workhouse, which I send herewith; in my opinion these parties have a perfect legal right to convey, and that there is no necessity for lodging the purchase-money in court.

I am, &c,
(signed) *John Collum.*

W. Stanley, Esq.
Assistant Secretary.

No. 5.—LETTER from the Commissioners to *Edward Tierney*, Esq. Crown Solicitor, enclosing Statement of Title.

(Nos. 355 & 1286 D.)

Poor Law Commission Office, Dublin,
4 March 1841.

Sir,

I am directed to forward to you the accompanying abstract of title of Mr. William D'Arcy, tenant for life, and his son, tenant in tail to property, five acres and 35 perches of which the Commissioners propose to take as a site for Lowtherstown Union Workhouse, for a consideration of 547 *l.* 19 *s.*, with 150 *l.* paid to tenants late in possession of the ground; in all, 679 *l.* 19 *s.*; and I am to request you to prepare a conveyance thereof accordingly.

I am, at the same time, to request you to obtain the advice of the Solicitor-general as to whether the purchase-money may be paid to the vendors; and also whether sureties may be dispensed with on the statement of incumbrances given, as the sale in this case does not warrant or demand to have incumbrances vacated.

I have, &c.
(signed) *W. Stanley*, Assistant Secretary.

No. 6.—LETTER from the Crown Solicitor to the Commissioners, enclosing the Solicitor-general's Opinion on the Title.

(No. 8616 d/41.)

Sir, 15, Fitzwilliam-street, 20 Sept. 1841.

I HEREWITH send you a copy of counsel's opinion on the statement of title in this matter.

Counsel's directions respecting the charge of 4,000 *l.* created by the settlement of 1760, and the incumbrances created by the deed of 1788, were brought to the attention of the vendor's solicitor (Mr. Collum), who writes as follows concerning them: "The charges created by the settlement of 1760 were paid off by a sale under a decree of the Court of Chancery, by a sale of the Magherataphenu lands. All the incumbrances referred to in the deed of 1788 were soon afterwards paid off by the sale of the Tyrone lands pursuant to the trusts of the settlement."

The searches directed by counsel have been made, and Mr. Collum has furnished copies of them.

A mortgage of the lands of Lowtherstown for 7,000 *l.*, dated the 8th of January 1839, appears to have been executed by William D'Arcy to the Rev. John G. Porter, which still remains a charge on the lands; and there appear judgments outstanding amounting to a principal sum of 33,860 *l.*, and recognizances amounting to 4,500 *l.*

Mr. Collum informs me that the rental of the estates exceeds 7,000 *l.* a year.

Before I proceed to prepare the conveyance, it will be necessary for me to know from the Commissioners whether they will conclude their purchase, without requiring any indemnity from Mr. D'Arcy against the mortgage and outstanding judgments.

I may here observe, that I think the Commissioners are entitled to have the land they are purchasing protected against those incumbrances, and that they cannot otherwise safely deal with Mr. D'Arcy.

I remain, &c.

A. Moore, Esq. (signed) *Edward Tierney.*

Enclosure in foregoing Letter.

Copy, Counsel's Opinion on Statement of Title.

I HAVE read the several documents sent: the title may be taken up from 1760, and under the settlement of that year William Irvine was tenant for life, with remainder to his eldest son, Gorges, in tail. By the recovery of 1787, the entail is bound, and then the settlement of 1788 is executed, under which Gorges was made tenant for life, remainder to his first son in tail. It is stated that the charge of 4,000 *l.*, created by the settlement of 1760, has been paid; but it is not stated whether the incumbrances set out in the deed of 1788 have been satisfied or not, and an inquiry on this would be necessary. Under the settlement of 1817, Gorges and William are respectively tenants for life, with remainder in tail to the first son of William, subject to the trust term of 500 years. I do not, under the circumstances, considering the value of the estate, think it necessary to have any searches, except in the registry against Gorges from his age of 21 to the present time, against William from his age of 21 to the present time, and against Henry D'Arcy from his age of 21 to the present time; also a search for judgments, Crown bonds, and recognizances confessed within 20 years by either of the above persons, or revived or redocketed under the statute; if there be any such incumbrances, and that their amount is small as compared with the value of the property, they would not form any serious objection to title. I think that, subject to the result of the above searches, and the inquiry as to the incumbrances created by the deed of 1788, a good title may be conveyed to the Commissioners. I think that Mr. William D'Arcy and his eldest son and the Commissioners should be the parties to the conveyance, which should be executed under the statute.

(signed) *Richard Moore.*

I. Correspondence as to Conveyance of Site.

No. 7.—LETTER from the Commissioners to the Crown Solicitor.

(No. 8616 D/41.)

Poor Law Commission Office, Dublin,
21 September 1841.

Sir,

I AM directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 20th instant, transmitting copy of the opinion of the Solicitor-general, Mr. Moore, relative to the title to the site of the Lowtherstown Workhouse; and the Commissioners request that you will communicate with Mr. D'Arcy, in order to procure an indemnity against the mortgage and outstanding judgments, in conformity with your recommendation.

I have, &c.
(signed) *Arthur Moore*, Chief Clerk.

No. 8.—LETTER from the Crown Solicitor to the Commissioners, enclosing Letter from the Vendor's Solicitor.

(No. 8766 D/41.)

Sir,

15, Fitzwilliam-street, 25 Sept. 1841.

I HEREWITH send you a copy of a letter this day received from Mr. Collum, the solicitor of Mr. D'Arcy, respecting the mortgage and judgments affecting the lands. If the mortgagee executes a release, it will be sufficient as against that incumbrance; but I do not think the Commissioners ought to dispense with an indemnity against the judgments, notwithstanding what Mr. Collum states in his letter on this subject. I will defer answering Mr. Collum until further instructed by the Commissioners.

I remain, &c.
(signed) *Edward Tierney.*

Arthur Moore, Esq.
&c. &c.

Enclosure in foregoing Letter.

Dear Sir,

24 September 1841.

IN reply to your letter of the 22d September, I am pretty certain that the mortgagee will have no objection to release, and under these circumstances I trust where the value of the unsold portions of the estate is so very great, compared with the amount of the debts which affect the tenant for life only, there not being a single judgment against Mr. Henry D'Arcy, the tenant in tail, that the Commissioners will be satisfied and not require any indemnity, which would only tend to expense and inconvenience. You will therefore please let me know if the mortgagee releasing will be sufficient, that I may apply to him and get the release signed.

I am, &c.
(signed) *John Collum.*

To Edward Tierney, Esq. &c. &c.

No. 9.—LETTER from the Commissioners to the Crown Solicitor.

(No. 8766 D.)

Poor Law Commission Office, Dublin,
29 September 1841.

Sir,

IN reference to your letter of the 25th instant, stating that you do not think the Poor Law Commissioners ought to dispense with an indemnity against the judgments on Mr. D'Arcy's estate, a portion of which has been selected as a site for the workhouse of the Lowtherstown Union, the Commissioners request that as the judgment debts affect only the tenant for life, you will inform them of the grounds upon which a special indemnity should be required against those debts, as it is to be presumed that the arrangement for securing the creditors (including no doubt insurances on Mr. D'Arcy's life), must be supposed to provide for repayment during the existence of the life tenancy, or immediately after its demise, leaving the estate unincumbered to the tenant in tail, so that as the judgments affect the site for the workhouse, they only reach the issues of the land proposed

to

to be conveyed; and the Commissioners therefore desire to obtain further information on the subject, showing not only the special grounds for requiring the indemnity, but also its amount and nature.

By order of the Board.

(signed) *Arthur Moore*, Chief Clerk.

No. 10.—LETTER from the Crown Solicitor to the Commissioners.

(No. 9045 D/41.)

Sir, 15, Fitzwilliam-street, 1 October 1841.

In reply to your letter of the 29th ultimo, I beg leave, for the information of the Commissioners, to refer you to the opinion of the late Solicitor-general (Mr. Moore), wherein he directs searches for judgments, Crown bonds, and recognizances to be made against Mr. D'Arcy and his son; and he says, "if there be any such incumbrances, and that their amount is small as compared with the value of the property, they would not form any serious objection to the title."

Searches for judgments have been made, and it appears that judgments to a very large amount, besides Crown bonds and recognizances, appear entered against Mr. D'Arcy; and as the persons holding those judgments or charges have the power of proceeding against the estates for recovery of their demands, I thought it but reasonable that Mr. D'Arcy and his son should enter into an indemnity to protect the Commissioners; it also appears that the estates are in mortgage, but it is stated by Mr. D'Arcy's solicitor that the mortgagee will release the lands agreed to be sold for the workhouse.

If, however, the Commissioners are of opinion that no indemnity is necessary, I shall of course submit to their better judgment, and have the deed prepared, to which, however, I think the mortgagee should be a party agreeing to the sale, and probably it may not be amiss that a special covenant by Mr. D'Arcy and his son be introduced, to guard against any interference of creditors with the possession of the Commissioners.

I remain, &c.

Arthur Moore, Esq. (signed) *Edward Tierney*.

No. 11.—LETTER from the Commissioners to the Crown Solicitor.

(No. 9045 D.)

Poor Law Commission Office, Dublin,

Sir, 9 October 1841.

Referring to your communications respecting the site of the Lowtherstown Union Workhouse, the Poor Law Commissioners observe that you state in your letter of the 25th ultimo, that the incumbrances on the property affect only the tenant for life; but by your letter of the first instant, it appears that they affect the estate itself. Under these circumstances the Commissioners request that you will advise specifically whether the incumbrances attach to the estate, or only to its issues, during the life tenancy.

By order of the Board.

(signed) *Arthur Moore*, Chief Clerk.

No. 12.—LETTER from the Crown Solicitor to the Commissioners.

(No. 9399 D.)

Sir, 15, Fitzwilliam-street, 12 October 1841.

In reply to your letter of the 9th instant, I beg to state for the information of the Commissioners, that I did not mean to convey by my letter of the 1st instant, that the judgments therein referred to were charges on the inheritance; I stated, that they appeared entered against Mr. D'Arcy; now the Commissioners are aware that Mr. D'Arcy is tenant for life, but during the lifetime of Mr. D'Arcy, the creditors by judgments would be entitled to proceed against the estates if they should think fit; and probably creditors having a charge on a man's life estate would

I. Correspondence as to Conveyance of Site.

would be more disposed to lose no time in seeking to recover their demands than if they were charged on the inheritance. The object of the indemnity suggested was to protect the Commissioners during the life of Mr. D'Arcy.

I remain, &c.

Arthur Moore, Esq. (signed) *Edward Tierney.*

No. 13.—LETTER from the Commissioners to the Crown Solicitor.

(No. 9399 D.)

Poor Law Commission Office, Dublin,
18 October 1841.

Sir,

I AM directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 12th instant relative to the indemnity suggested for securing the site of the Lowtherstown Union Workhouse against certain incumbrances; and to refer you to the Attorney-general's opinion, in the Cootehill case, advising that where incumbrances exist affecting the life tenancy, the purchase-money of the site may be lodged in court to the credit of the vendors and all parties interested, in which case the distribution of the money will devolve on the court; and the Commissioners recommend that, when submitting the draft of the conveyance, you should confer with the Attorney-general as to the sufficiency of this course for protecting the site against creditors.

By order of the Board.

(signed) *Arthur Moore*, Chief Clerk.

No. 14.—LETTER from the Crown Solicitor to the Commissioners, enclosing Case submitted to the Attorney-general, and his Opinion thereon, as to Title.

(No. 10,088 D41.)

Sir,

15, Fitzwilliam-street, 1 November 1841.

I HEREWITH send you, for the information of the Poor Law Commissioners, a copy of the case, on the subject of the incumbrances which appear on record against Mr. D'Arcy, and a copy of the Attorney-general's opinion, which I received from him this morning.

I remain, &c.

Arthur Moore, Esq. (signed) *Edward Tierney.*

Enclosure in foregoing Letter.

(No. 10,088 D/41 Encl.)

William D'Arcy, Esq. to the Poor Law Commissioners.

COPY of CASE on Behalf of the Poor Law Commissioners.

HEREWITH is laid before the Attorney-general a draft of the deed of conveyance of the plot of ground selected as a site for the Lowtherstown Union Workhouse, and the Attorney-general is requested to peruse and settle said draft on behalf of the Poor Law Commissioners.

Mr. D'Arcy, the vendor, is only tenant for life to his estates, but will be joined in the conveyance by his eldest son, the tenant in tail.

The purchase-money will be paid into the Bank of Ireland, pursuant to the provisions of the Act 7 Geo. 4, c. 74, commonly called the Gaol Act, and the 1st & 2d Vict. c. 56, the Poor Law Act.

It appears that Mr. D'Arcy's estates are incumbered with judgments against himself exceeding 33,800 *l.* principal money; but there do not appear to be any judgments on record against the tenant in tail; and it is urged by Mr. D'Arcy's solicitor, that the amount of debt, though so very great, should form no objection to the title, or be a reason for the Commissioners requiring an indemnity to protect their purchase, inasmuch as the rental of the estates exceeds 7,000 *l.* a year.

There is no intention of throwing any unnecessary or unreasonable obstacle in the way of the completion of the purchase, but it is essential that the Poor Law Commissioners should adopt every precaution which the circumstances of the case demand,

demand, dealing as they are with a tenant for life against whom so great an amount of judgment debts appears on record.

The Poor Law Commissioners are aware that, on lodging the amount of the purchase-money in the Bank, the distribution of it will devolve on the court

Quere:	*Copy of Opinion:*
Will the land purchased by the Commissioners, or the buildings to be by them erected thereon, after payment of the purchase-money into the bank, be liable, or can they be resorted to for payment of the demands of such of the incumbrances as may institute proceedings for recovery of their debts, and to the payment of which the purchase-money lodged in the Bank will not extend?	The lands will vest in the Commissioners discharged of all incumbrances. The creditors whose demands will remain unpaid cannot resort to the lands in the hands of the Commissioners.
Or does the lodgment of the purchase-money relieve the land purchased and the buildings erected thereon from all claims of the judgment and other creditors of the tenant for life?	It does.
Or will it be necessary that the Poor Law Commissioners should be indemnified against Mr. D'Arcy's judgment debts?	I think not.
	I have read and amended the draft of the conveyance.
29 October 1841.	(signed) *Fra^{s} Blackburne.*

No. 15.—LETTER from the Crown Solicitor to the Commissioners, enclosing Letter to the Vendor's Solicitor, and his Reply.

(No. 11,863 D/41.)

Sir, 15, Fitzwilliam-street, 29 December 1841.

I HEREWITH send you a copy of my letter to Mr. Collum of the 21st instant, and a copy of his letter to me of the 28th instant.

It appears that Mr. D'Arcy's property is charged with judgment and other debts to a very great amount, as the return made by Mr. Collum shows, and which the Commissioners have a copy of; I could not, therefore, advise them to pay the purchase-money to Mr. D'Arcy, but submit it to them to say how he is to be dealt with.

The Commissioners have a copy of the late Solicitor-general's opinion alluded to by Mr. Collum; the concluding words of that opinion are, that "the conveyance should be executed under the statute." I, of course, in preparing the draft of the conveyance, took care to provide for the payment of the purchase-money into the Bank, pursuant to the statute; but Mr. Collum has altered the draft in that respect, making the payment of the purchase-money to his clients.

I remain, &c.

A. Moore, Esq. (signed) *Edward Tierney.*

Enclosure 1, in foregoing Letter.

(No. 11,863 D/41, Encl. 1.)

Dear Sir, 15, Fitzwilliam-street, 21 Dec. 1841.

I OBSERVE by the alteration you have made in the draft conveyance, you consider that the purchase-money should be paid to your client; but that cannot be done, unless you give a clear unincumbered title, and show that the incumbrances set out in the settlement of 1788 have been satisfied, otherwise there is no alternative but to lodge the purchase-money in the Bank of Ireland, as provided for by the statute.

Yours, &c.

To John Collum, Esq. (signed) *Edward Tierney.*

I. Correspondence as to Conveyance of Site.

Enclosure 2, in foregoing Letter.

(No. 11,863 D/41, Encl. 2.)

Dear Sir, 22, Talbot-street, 28 Dec. 1841.

In reply to your letter of the 21st instant, I have to observe that my clients will not consent to the purchase-money being locked up in the Bank of Ireland. Do you require anything beyond being satisfied that the incumbrances set out in the settlement of 1788 have been satisfied. Everything that is fair and reasonable my clients will do; but I trust for this small portion of ground the Poor Law Commissioners will not seek for anything very unreasonable; the expense already incurred in relation to the title, will make a great break-in upon the purchase-money, and according to my reading of the late Solicitor-general's opinion, the present demand is against the spirit of it.

I am, &c.
(signed) *John Collum.*

No. 16.—LETTER from the Commissioners to the Crown Solicitor.

(No. 11,863 D/42.)

Poor Law Commission Office, Dublin,
Sir, 5 January 1842.

In reference to your letter of the 29th ultimo, forwarding a copy of a letter addressed by you to Mr. Collum, solicitor to Mr. D'Arcy, the vendor of the ground forming the site of the Lowtherstown Union Workhouse, together with a copy of Mr. Collum's reply, relative to the payment of the purchase-money into court; the Poor Law Commissioners have directed me to state, that having acted under the opinion of the Solicitor-general, and the land being charged with incumbrances to a considerable amount, they cannot dispense with the payment of the purchase-money into court, in conformity with the provisions of the Irish Poor Relief Act; and the Commissioners request that you will communicate with the vendor accordingly.

I have, &c.
(signed) *Arthur Moore,* Chief Clerk.

II.

II. Minutes of Board of Guardians, &c.

MINUTES of Board of Guardians and Correspondence of the Commissioners as to the Purchase of the Site, and as to the Building of the Workhouse.

No. 17.—REPORT from *George Wilkinson,* Esq. Architect to the Poor Law Commission, on the Tenders for the Building; with four Tenders referred to.

(No. 375 D/41.)

Poor Law Commission Office, Dublin,
Gentlemen, 18 January 1841.

The following are the tenders received for the erection of the Lowtherstown Union Workhouse, for 400 persons:

		£.	Months.
S. Gamble	Scariff	5,700	12
Messrs. Hague & Co.	Cavan	5,100	15
Messrs. M'Elroy & Hardy	Fintona	4,072	18

Amended Estimate - - - £.4,950.

From the information given by Mr. Otway, the Assistant Commissioner, being favourable to the character of the latter persons, I am of opinion their tender is the most desirable to accept, and I beg to recommend a contract being made with them at the amount of their amended estimate; the original one being much lower than the work can be executed for, it would, I consider, be wrong to entertain it.

I have also to recommend that a period not exceeding 15 months should be the time allowed for the completion of the work.

I have, &c.
(signed) *Geo. Wilkinson.*

TENDERS referred to in the foregoing REPORT.

Tender, No. 1.

Gentlemen,

I HEREBY propose to complete all the works of the intended workhouse to be built at Lowtherstown, for the sum of 5,700 *l.*, and within the space of 12 months.

I have, &c.
(signed) *Samuel Gamble.*

To the Poor Law Commissioners, &c. &c. &c.
Dublin.

Tender, No. 2.

WE propose to build the Lowtherstown Union Workhouse, county Fermanagh, agreeable to the several drawings and specification, signed Geo. Wilkinson, architect, and to have the whole of the works completed in a period of 15 months from the time of commencing, to the satisfaction of the architect, for the sum of 5,100 *l.* sterling.

Sufficient security will be given for the due performance of the contract.

(signed) *W. Hague & Co.*

Cavan, 24 December 1840.

Tender, No. 3.

(No. 375 D/41.)

WE the undersigned do propose to execute the works of the Lowtherstown Union Workhouse, agreeable to the plans and specifications to be seen with the Clerk of the Board of Guardians, for the sum of 4,072 *l.* sterling, and to have said work completed on or before the 1st day of July 1842, and we propose as our sureties Messrs. James Buchanan & Andrew Walker, both of Fintona, merchants, for the due execution of same.

(signed) *Joseph M'Elroy.*
Alex. Hardy.

Tender, No. 4.

(No. 263 D/41.)

Gentlemen,

I BEG to lay before you some facts connected with our estimate (M'Elroy & Hardy) for building Lowtherstown Union Workhouse; the day we were examining the plans I was attacked with a severe cold and inflammation in my eyes, which obliged me to return home, and leave M'Elroy, my partner, to make out the estimate; I was confined till after it was sent to Dublin, and M'Elroy being inexperienced made weighty omissions, and even cut off 360 *l.* from the estimate he did make out; being advised by Mr. Otway to lay this before you, and to state the lowest amount we could do the work for, and I am fully aware we could not undertake to build it for less than 4,950 *l.*

I am, &c.
(signed) *Alex. Hardy.*

Sureties for completion of the work, &c.
Samuel Vesey, Esq. Dinabard House, Fintona.
Mr. *James Buchanan*, Merchant, Fintona.

Lowtherstown, 15 Jan. 1841.

II. Minutes of Board of Guardians, &c.

No. 18.—COMMUNICATION from Mr. *Otway*, Assistant Commissioner, as to the Tenders, transmitting Letter from the Chairman of the Union.

I AM now only in possession of the information necessary to advise on the above proposals. I enclose a note from Mr. D'Arcy, chairman of the Lowtherstown Union, respecting M'Elroy & Hardy. Mr. D'Arcy has property near Fintona. I hear a good character of M'Elroy & Hardy. Hague & Co. I know to be good contractors; they have the Cavan Workhouse, but another workhouse, with so large a one as Cavan, might be too much. Of Gamble, I know nothing.

14 January 1841. (signed) *C. G. O.*

LETTER accompanying foregoing Communication.

Loan Fund Office, Lowtherstown,
Wednesday.

My Dear Sir,

M'ELROY I do not know any thing of, except as partner to a very good builder of the name of Hardy, who built the church in Lowtherstown. There could not be a better man than Hardy, if he was the person to take the contract. Mr. James Buchanan I know to be very good security; but I do not know anything of Walker, never having heard of him before, and am,

Yours, &c.
(signed) *Wm. D'Arcy.*

No. 19.—LETTER from the Commissioners to Messrs. *M'Elroy* and *Hardy*, accepting their Tender.

Poor Law Commission Office,
Dublin, 22 Jan. 1841.

Gentlemen,

I AM directed to apprise you that the Poor Law Commissioners have accepted your tender, as amended, to erect the Lowtherstown Union Workhouse for the sum of 4,950*l.*; the building to be complete in 15 months.

I am, &c.
(signed) *Arthur Moore*,
for *W. Stanley*, Assistant Secretary.

No. 20.—LETTER from the Building Contractors to the Commissioners.

(37/541.)

Fintona, 28 January 1841.

Sir,

WE received your letter of the 22d instant, apprising us that the Commissioners have accepted our tender for erecting the Lowtherstown Union Workhouse for the sum of 4,950*l.* We are ready at present, or when called on, to enter into our proper securities, and to commence the work, &c.

We are, &c.
(signed) *M'Elroy & Hardy.*

No. 21.—LETTER from the Commissioners to the Building Contractors.

(375 D.)

Poor Law Commission Office,
Dublin, 2 Feb. 1841.

Gentlemen,

I AM directed to inform you, in reference to your communication of the 28th ultimo, that the contract and bond for erecting Lowtherstown Union Workhouse will be forwarded to the clerk of the union (Mr. J. Irwin) for your signatures, and he will arrange with you as to the time and place for executing it.

With

With respect to the commencement of the works, you should communicate with the Commissioners' architect, Mr. George Wilkinson, to whom your letter has been referred.

I am, &c.
(signed) *W. Stanley,*
Assistant Secretary.

No. 22.—LETTER from the Commissioners to the Clerk of the Union, notifying Acceptance of Tender.

(No. 375 D.)

Poor Law Commission Office,
Sir, Dublin, 3 February 1841.

The Poor Law Commissioners having accepted the proposal of Messrs. M'Elroy and Hardy, of Fintona, to erect Lowtherstown Union Workhouse for the sum of 4,950*l.*, the works to be completed in 15 months;

I am directed to forward to you the accompanying contract and bond for due performance of their tender, and I am to request that you will communicate with them on the subject, and witness the execution of the deeds by themselves and sureties at your earliest convenience, and return the contract and bond when signed to this Office.

I am, &c.
(signed) *W. Stanley,*
Assistant Secretary.

No. 23.—Further LETTER from the Commissioners to the Clerk of the Union.

(No. 375 D/41.)

Poor Law Commission Office,
Sir, Dublin, 19 February 1841.

With reference to the Poor Law Commissioners' letter of the 3d instant, transmitting a contract and bond for the erection of the Lowtherstown Workhouse by Messrs. M'Elroy and Hardy, I am directed to request that you will enclose them to this office by return of post, in order that the name of one of the sureties may be changed.

I have, &c.
(signed) *W. Stanley,*
Assistant Secretary.

No. 24.—LETTER from the Clerk of the Union to the Commissioners.

(No. 977 D/41.)

Sir, Lowtherstown, 19 February 1841.

I beg leave herewith to enclose the contract and bond of Messrs. M'Elroy and Hardy, for erecting the workhouse of this Union, signed, &c. by them and one of their sureties, Mr. James Buchanan; the other (Mr. Vesey) is at present in Dublin, but will call at your office, and perfect them there instead of Mr. Walker.

I have, &c.
W. Stanley, Esq. (signed) *John Irvine,*
&c. &c. Clerk of the Union.

No. 25.—LETTER from *George Wilkinson,* Esq. Architect, to *William Stanley,* Esq. Assistant Secretary of the Commission.

(No. 1093 D/41.)

My dear Sir,

I return you the Lowtherstown tenders, which I regret to hear are unsatisfactory in their present arrangements; with them is a letter of the contractors showing the state in which the matter now stands, this letter on which is drafted

II. Minutes of Board of Guardians, &c.

the correspondence of the office, was sent to me with reference to the contractors' commencement of the works, from whom I have been daily expecting to hear. It will be seen by Mr. Otway's report on the parties, that he was of opinion Hague and Co. ought not to have the contract, from reasons equally strong, even if their amount was more favourable, and it therefore rested entirely with Messrs. M'Elroy and Hardy, whose character being favourably given, determined the recommendation in their favour; with regard to the amount, I do not see how it is to be settled any otherwise than as now arranged, and for the following reasons:

I have only seen their letter now accompanying their first proposal, and was consequently never aware of their having proposed (as stated) any less sum than the 4,950 *l.*,* neither have I ever seen them, or had any opportunity of doubting that they would consider any less sum as sufficient.

In addition to which I am still of opinion that it would not be desirable to accept a tender for any less sum than 4,950 *l.* from these men, because the sum is not more than what I estimate should be given for the proper execution of the works, and any less amount would, in my opinion, be injudicious; and men of small means are less able to take contracts below the proper cost of the work than are large builders; in this case all previous contracts for similar extent of work justify the amount of 4,950 *l.*, and should it be desirable to contract for a less sum than 4,950 *l.* I would recommend throwing open the contract, if possible.

Yours, &c.

Killarney, 21 February 1841. (signed) *Geo. Wilkinson.*

* *Note in reference to my Letter of the 21st February* 1841, No. 1093 D/41.

Page 9. The letter and the first proposal referred to were those numbered 375 D/41, and 263 D/41.

The letter of the 15th January 1841, No. 263 D/41 as above, was the only letter proposing an increased amount that I have seen, and I was consequently never aware of the contractors having proposed an increase to any sum less than 4,950 *l.*

(signed) *Geo. Wilkinson.*

No. 26.—LETTER from *Samuel Vesey*, Esq. to the Commissioners as to Change of Contractors' Surety.

(No. 1122 D/41.)

Sir, 22 February 1841.

As I understand that Mr. Walker, of Fintona, has declined joining Mr. Buchanan as security for Messrs. M'Elroy and Hardy in the execution of the work of Lowtherstown Poor-house, I beg to inform you that I shall have no objection to do it, and am ready at any time to sign the bond to that effect.

I have, &c.

Dinabard House, Fintona, County Tyrone. (signed) *Sam. Vesey.*

No. 27.—LETTER from the Commissioners to the Clerk of the *Omagh* Union, requesting him to procure the Execution of the Securities, the Parties being Resident in the Neighbourhood.

Poor Law Commission Office, Dublin,

Sir, 27 February 1841.

I AM directed to forward to you the enclosed bond for performance, of Messrs. M'Elroy and Hardy, to erect Lowtherstown Union Workhouse, which you are requested to see executed by those persons, and Mr. Buchanan, one of their sureties, who will attend on you for that purpose.

I am, &c.

(signed) *W. Stanley,*
Assistant Secretary.

You are also requested to take a memorandum of the circumstance, dates, &c. attending the execution of this bond, for future reference.

No. 28.—LETTER from the Clerk of the *Omagh* Union to the Commissioners, as to the Execution of the Contract and Bonds.

(No. 1281 D/41.)

Gentlemen, Omagh, 2 March 1841.

You will find herewith, the bond for performance of the contract of Messrs. M'Elroy & Hardy, to erect Lowtherstown Union Workhouse, duly executed this day, by them, and one of their bailsmen, Mr. James Buchanan, of Fintona.

I have taken a memorandum of the circumstance, with dates, &c.

I have, &c.

(signed) *Joseph M'Knight,*
Clerk of Guardians, Omagh Union.

No. 29.—REPORT from the Architect, Recommending the Appointment of a Clerk of the Works.

(No. 2922 D/41.)

Architect's Office, Poor Law Commission,
Gentlemen, Dublin, 3 April 1841.

I BEG to recommend Mr. Samuel Moore, as Clerk of Works, to superintend the erection of the Lowtherstown Workhouse, at a salary of two guineas per week, to commence from the time he begins to perform his duties.

I have, &c.

To the Poor Law Commissioners, (signed) *George Wilkinson.*
&c. &c. &c.

No. 30.—LETTER from the Poor Law Commissioners to Mr. *Samuel Moore,* Appointing him Clerk of the Works.

(No. 2922 D.)

Poor Law Commission Office, Dublin,
Sir, 16 April 1841.

I AM directed by the Poor Law Commissioners to inform you, that in pursuance of a recommendation from their Architect, Mr. Wilkinson, they have appointed you to superintend the erection of Lowtherstown Union Workhouse, at a salary of *2 l. 2 s.* per week, to commence from the time when your duties shall begin.

Your salary will be remitted from this office as soon as the loan for erecting the workhouse shall be available, and you should send up monthly, a statement of the amount then due, in the form with which you will be supplied.

I am at the same time to observe that you will be required to devote your whole time to the duties of the office, taking charge of all drawings, specifications, and other papers with which you may be furnished from time to time; and you will act solely under the directions of the Commissioners' Architect, to whom you should forward any suggestions or information which you may receive from members of the Board of Guardians, or other competent persons.

I am, &c.

(signed) *W. Stanley,*
Assistant Secretary.

No. 31.—LETTER to the Board of Guardians notifying Appointment of Clerk of Works.

(No. 2922 D.)

Poor Law Commission Office, Dublin,
Sir, 16 April 1841.

THE Poor Law Commissioners desire to state, for the information of the Board of Guardians of Lowtherstown Union, that Mr. Samuel Moore has been appointed Clerk of Works, to superintend the erection of the Union Workhouse, at a salary of *2 l. 2 s.* per week, to commence from the period when his duties shall begin.

By order of the Board.

The Clerk to the Board of Guardians, (signed) *W. Stanley,*
Lowtherstown Union. Assistant Secretary.

No. 32.—Communication from the Commissioners to the Board of Guardians as to Particulars of the Site and Contract.

(No. 4408 D/41.)

Poor Law Commission Office, Dublin,
4 June 1841.

Sir,

The Poor Law Commissioners have directed to be forwarded, for the information of the Board of Guardians of Lowtherstown Union, the undermentioned papers.

1. A statement of the extent of the workhouse site, with the terms of purchase.

2. Copies of the tenders of the contractors for the erection of the workhouse, the latter of which has been accepted.

By order of the Board.

The Clerk to the Board of Guardians, Lowtherstown Union. (signed) *Arthur Moore*, Chief Clerk.

(1.)—Statement enclosed in the foregoing Letter.

Extent of workhouse site, 5 A. 0 R. 35 P., statute measure, for 547 *l.* 19*s.* and 150*l.* compensation to the tenant in possession.

(2.)—For Tenders, *see* p. 8.

No. 33.—EXTRACT from Minutes of Board of Guardians, 2 June 1841.

(No. 5035 D 41.)

Present:—C. G. Otway, Esq. Assistant Poor Law Commissioner.

Resolved, That the Board of Guardians have reason to be dissatisfied in not having the plans of the workhouse submitted to their inspection, or any expenses previous to their being entered into regarding the building of the workhouse, nor having been consulted in any manner as to the site or the expense thereof.

No. 34.—Communication from the Commissioners to the Board of Guardians.

Poor Law Commission Office, Dublin,
11 June 1841.

Sir,

The Poor Law Commissioners have directed to be forwarded, for the information of the Board of Guardians, the enclosed copy of the contract entered into with Messrs. M'Elroy and Hardy for erecting Lowtherstown Union Workhouse.

By order of the Board.

The Clerk to the Board of Guardians, Lowtherstown Union. (signed) *Arthur Moore*, Chief Clerk.

Enclosure in foregoing Letter.

Building Contract.

Articles of Agreement made the 19th day of February, in the Year of our Lord 1841, between the Poor Law Commissioners, of the one part, and *Joseph M'Elroy* and *Alexander Hardy*, of *Fintona*, in the County of *Tyrone*, Builders, of the other part.

The said Joseph M'Elroy and Alexander Hardy do hereby for themselves, their heirs, executors and administrators, covenant, promise, and agree to and with the said Commissioners for the time being, that they the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, shall or will, for the considerations hereinafter mentioned, and in conformity with the dates set forth in the specification hereinafter referred to, erect, build, and completely cover

cover in and finish, upon the premises, at or near Lowtherstown, in the county Fermanagh aforesaid, a workhouse and buildings, according to the specification, and subject to the clauses or conditions therein contained, and agreeable to the several plans, sections, and elevations as set forth or shown on the several drawings, lettered respectively A, B, C, D, E, F, G, H, and which, with said specification, are severally verified by the signature of the said Joseph M'Elroy and Alexander Hardy thereto, as the drawings and specification referred to by this agreement. And also do and perform, and execute, or cause and procure to be done, performed and executed, all and singular the works also mentioned in the said specification and drawings, the same to be done and completed within the time before referred to, and in a good workmanlike and substantial manner, with such materials and under such regulations as are contained in the aforesaid specification, to the satisfaction of George Wilkinson, the architect of the Poor Law Commissioners, or any other architect whom the said Commissioners for the time being shall for that purpose, by some writing under their seal appoint, such satisfaction to be testified by a writing or certificate under the hand of the said George Wilkinson, or such other architect as aforesaid. And also shall and will find and provide such good, proper, and sufficient materials of all kinds whatsoever, as shall be proper and sufficient for erecting the said workhouse and buildings, such of the said materials as are mentioned in the said specification, or on the said drawings aforesaid, to be of the qualities and descriptions therein mentioned, and shall and will completely finish the said works. It is also agreed between the said Poor Law Commissioners and the said Joseph M'Elroy and Alexander Hardy, that they, the said Joseph M'Elroy and Alexander Hardy, shall and will restore, rebuild, and replace all injury, loss, or damage that may accrue, or be occasioned to the building by fire or otherwise (except when occasioned by public riots, or by lightning), and they the said Joseph M'Elroy and Alexander Hardy shall and will insure the said buildings against all such loss or damage by fire, and shall and will effect such insurance in some public assurance office, for a sum equal in amount to at least four-fifths of the amount of the contract. And it is also agreed between the aforesaid parties, that the policy of insurance so effected shall be submitted to the said Poor Law Commissioners for their approval, before any payment on account of the said contract for the erection of the said buildings, shall be made to the said Joseph M'Elroy and Alexander Hardy.

It is also further agreed between the said parties hereto, that upon the payment of the last instalment due to the said Joseph M'Elroy and Alexander Hardy, they the said Joseph M'Elroy and Alexander Hardy, their executors, administrators or assigns, shall and will transfer and assign to the said Commissioners any policy or policies of insurance which may have been entered into in pursuance of the foregoing agreement, and they, the said Poor Law Commissioners, shall and will, on such transfer and assignment, repay to the said Joseph M'Elroy and Alexander Hardy all reasonable expenses which they may have incurred in insuring the said buildings, according to the said agreement. And it is further agreed by and between the said parties, that if the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, shall in any manner neglect or be guilty of any delay whatsoever in building and completely finishing the said workhouse, buildings, and works as aforesaid, or shall in any manner whatever deviate from or not comply with the aforesaid specification and drawings, or any or either of them, and the said George Wilkinson, or such other architect as aforesaid, shall certify the same by writing under his hand, and the said Commissioners for the time being shall cause notice in writing of such neglect or delay to be given or left at the place or places of abode of them, the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, or on the premises, and the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, shall not, according to the direction of the said George Wilkinson, or such other architect as aforesaid, complete the said buildings and works, according to the said specification and drawings, within the space of six days after such notice given or left as aforesaid, then and in any such case it shall be lawful for the said Commissioners for the time being, through their architect or otherwise, to purchase proper and sufficient materials, and also to employ a sufficient number of surveyors, agents, and workmen to finish and complete

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II. Minutes of Board of Guardians, &c.

the said works; and also that the said Commissioners for the time being shall and may deduct or retain to themselves the costs of such materials, and all such sum and sums of money as they shall pay to such surveyors, agent, and workmen, for the completion of such works, and all expenses which the said Commissioners for the time being shall incur or be liable to in consequence of such default on the part of the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, out of the money which shall be due to the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, under this agreement, so far as such money shall be sufficient; and that if the same shall not be sufficient, then that the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, will, on demand, pay to the said Commissioners for the time being the amount of such deficiency. And also that the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, shall not nor will in any manner do, or cause or procure to be done, any act, matter, or thing whatsoever, to prevent, hinder, or molest the said Commissioners for the time being, or any person or persons employed by them, from completing and finishing the said workhouse, buildings, and works in manner aforesaid, or in using the materials which shall be on the premises, and provided by either of the said parties for the doing thereof. And the said Commissioners do hereby, for themselves and their successors, covenant, promise, and agree to and with the said Joseph M'Elroy and Alexander Hardy, their executors and administrators, that they the said Joseph M'Elroy and Alexander Hardy, their executors and administrators, well and truly performing all the covenants and agreements on their part herein contained, they the said Commissioners, or their successors, shall and will well and truly pay or cause to be paid unto the said Joseph M'Elroy and Alexander Hardy, their executors, administrators, or assigns, the sum of 4,950 *l.* of lawful money of Great Britain, at the several times, and in the manner and according to the several conditions in the said specification in that behalf contained. And it is hereby declared and agreed by and between the said parties hereto, that in case the said Commissioners for the time being should direct any more work to be done in or about the said workhouse, buildings or works, than is contained or described in the aforesaid drawings and specification, then and in such case the said Commissioners for the time being shall pay or cause to be paid unto the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, so much money as such extra work and the materials used therein shall cost or amount unto, any thing hereinbefore contained to the contrary notwithstanding; and that if it should be thought proper by the said Commissioners for the time being to diminish or omit any part of the work mentioned or contained in the said drawings and specification, then and in such case the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, shall deduct and allow out of the said sum of 4,950 *l.* so much money as the work so to be diminished or omitted shall amount unto, upon a reasonable valuation, anything hereinbefore contained to the contrary notwithstanding; and all allowances or deductions for such extra or omitted works respectively, shall be ascertained and settled by the architect for the time being of the said Commissioners, agreeably to the conditions in the said specification contained, relating to the valuation of such extra or omitted work.

In witness whereof the said Commissioners have hereunto set their hands and seal.

(signed) *J. G. S. Lefevre.*
G. C. Lewis. (Seal of the Poor Law Comrs.)

And the said Joseph M'Elroy and Alexander Hardy have hereunto set their hands and seals.

(signed) *Joseph M'Elroy* (L.S.)
Alexr. Hardy (L.S.)

Witness,

(signed) *John Irvine,* Clerk of the Union.

No. 35.—Communication from Mr. *Otway*, Assistant Commissioner, on foregoing Minutes of 2 June 1841.

(5897 D/41.)

I am not aware of any instance where the guardians of a Union have had the plans of a workhouse, or the amount of the proposals for its erection submitted to them for consideration, previous to the closing of the contract.

As soon as I heard the amount the contract was taken at, I mentioned it at a meeting of the Board on the 10th March to a guardian who asked me, and I afforded all the information I was in possession of as to the whole of the workhouse arrangements.

In accordance with my uniform mode of proceeding, shortly after the formation of the Union, I entered into communication for the purpose of obtaining a site with the proprietor of the town and adjacent property, Mr. D'Arcy, who is also Chairman of the Board of Guardians; he offered me a site which, from its position and shape of the ground, I considered ineligible; I pointed it out to the architect, Mr. Wilkinson, and he agreed with me; I then asked Mr. D'Arcy if he would give the present site, which both myself and the architect has agreed in considering a most advantageously situated one if it could be procured. Mr. D'Arcy stated he would give it, but that from its immediate contiguity to the town, and its not being then in his own hands, that it would come more expensive; I urged as strongly as I could, that it should be disposed of on as moderate terms as possible, and I reported on and forwarded the proposal to the Commissioners, the assistant architect, Mr. Leeson, having minutely inspected the ground, and approved of it.

I was unavoidably absent from the two ordinary meetings before the last meeting on the 2d June, when I afforded the Guardians every information respecting the arrangements that was in my power, as I have always been ready and anxious to do.

The Board of Guardians, as well as the entire neighbourhood, must have been aware of the final selection of the site; for, upwards of two months before the last meeting, the contractor had commenced operations, and the clerk of the works had been appointed, and had the Guardians wished to object to the arrangements on any just grounds, they had the opportunity of ordinary meetings besides extraordinary meetings, if they thought such necessary, to require explanations, or to make any remonstrance at.

There is not a better site in my district, and it is not possible that a better one could be obtained; it is immediately adjacent to the town, on the public road, exactly opposite to the school and church; considering the quality of the ground, its position as a town park, or building ground, the facilities it presents as a building site, and the price land sells for in the vicinity, the sum demanded for it cannot be considered as unreasonable.

I do not consider that the Guardians of the Lowtherstown Union have the slighest cause to be dissatisfied, as to the contract for the workhouse, or the selection of the site.

I recommend that a letter be written to-morrow, so as to reach Lowtherstown on Wednesday, embodying the heads of the statement I now make, and giving a detailed account of the amount of the contract, purchase of site, fittings, &c. and with which statement I have not been furnished.

A heavy pressure of business and a severe illness for the last ten days, which prevented me from attending to anything that was not absolutely necessary, prevented me from not having sooner noted the accompanying Minutes.

(signed) *C. G. O.*

28 June 1841.

No. 36.—LETTER from the Commissioners to the Board of Guardians.

(No. 5897 D/41.)

Poor Law Commission Office, Dublin,
29 June 1841.

Sir,

The Poor Law Commissioners have had before them Minutes of proceedings of the Guardians of Lowtherstown Union, at a meeting on the 2d instant, containing

II. Minutes of Board of Guardians, &c.

taining a resolution relative to the selection of a site for the workhouse for the Union, and the erection of the building.

The Commissioners desire to express their great regret that the Board of Guardians should consider that they have reason to be dissatisfied at the plans, &c. not having been submitted to them, previously to a contract being entered into. The law having rendered the Commissioners responsible for the erection of the workhouses, and the expenditure of the loans obtained for that purpose, it has not been usually their course to submit the plans and estimates of expense to the Boards of Guardians at the outset. They are, however, always anxious to afford information to the Boards, and they therefore, upon your request transmitted to you on the 4th instant, such a statement of particulars respecting the site and the building as they hoped would have been satisfactory.

The Commissioners will only add that they selected the site after their Assistant Commissioner, in conjunction with their architect, had made full inquiry, and had expressed himself satisfied that it was most eligible in respect to its situation, its facility for the erection of the workhouse, and the terms upon which it could be purchased.

It may be useful to the Guardians to know that the working drawings of the building are deposited with the clerk of the works, and are accessible to inspection by the Guardians whenever they wish it.

By order of the Board.

(signed) *Arthur Moore*,
Chief Clerk.

To the Clerk of the Board of Guardians,
Lowtherstown Union.

No. 37.—LETTER from the Contractors to the Commissioners.

(No. 5300 D/41.)

Sirs, Lowtherstown, 11 June 1841.

We, the contractors for building the poor-house at Lowtherstown, respectfully request you will have the goodness to order us the payment of the first instalment, as it will greatly facilitate the work, and enable us to get on fully to your satisfaction.

And are, &c.

(signed) *M'Elroy & Hardy*,
Contractors.

No. 38.—LETTER from the Commissioners to the Contractors.

(No. 5300 D/41.)

Poor Law Commission Office, Dublin,
17 June 1841.

Gentlemen,

The Poor Law Commissioners acknowledge the receipt of your letter of the 11th instant, requesting payment of the first instalment on your contract for erecting Lowtherstown Union Workhouse, and they desire to call your attention to the 19th paragraph of your contract, under the provision in which you are not yet entitled to receive the first instalment.

By order of the Board.

(signed) *Arthur Moore*,
Chief Clerk.

No. 39.—EXTRACT from Minutes of Board of Guardians, 30 June 1841.

(No. 6021 D/41.)

Present:—C. G. Otway, Esq. Assistant Poor Law Commissioner.

The Minutes of the preceding meeting being read, the Board proceeded as follows:

The Poor Law Commissioners' letter of the 4th June, accompanying a copy of the Workhouse Building Contract, and the extent of the site and terms thereof, together with their letter of the 29th instant, in answer to a resolution

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of the Board, passed on the 2d instant, as to the site and expense of the union workhouse, being read by Mr. Otway,

The following resolutions were proposed by Folliott Barton, Esq. and passed:

1st. Resolved, That since the poor-house has been fixed at Lowtherstown, the Guardians have been unanimous in their endeavours to carry the intention of the Poor Law Act into effect, and with every possible view to economy, consistent with having the business of the union well done.

Passed unanimously.

2d. Resolved, That the general good understanding of all classes within the union may be seen by there having been a contest but for one seat amongst the 18 elected guardians.

Passed unanimously.

3d. Resolved, That from the foregoing there would appear to be less need for the full exercise of the stringent powers given by the Act of Parliament to the Commissioners, than there would have been in a case where numbers were opposed to property, or *vice versâ*.

Passed unanimously.

4th. Resolved, That we think there has been great negligence on the part of the Commissioners in not having viewed all the sites in the neighbourhood, with a view of causing competition amongst the proprietors, if possible.

There were eleven votes for, and three against it.

5th. Resolved, That the Commissioners did not take the proper steps to get the best information in their power before they concluded the bargain for the land and fixed on the site of the poor-house, the Guardians never having been consulted on the subject.

There were ten votes for, and four against it.

6th. Resolved, That the price paid for the ground, viz. 697*l.* 10*s.* for five acres and thirty-five perches, statute measure, is extravagant, and that we cannot conceive any proper reason for withholding from the Board the full information contained in the return made in consequence of Sir R. Ferguson's motion in the House of Commons.

Passed unanimously.

7th. Resolved, That we also consider the Board of Guardians should have been consulted in the appointment of the Clerk of Works.

There were ten votes for the resolution, and four against it.

The order of the Poor Law Commissioners, dated 22d June 1841, to raise or borrow 6,600*l.* to defray the expense of the Union Workhouse, being read by Mr. Otway,

Resolved, That in consequence of a difference of nearly 900*l.* appearing between the first tender furnished to the Commissioners by the Contractors, and that finally agreed on, we adjourn the consideration of the loan until the next meeting, and that our clerk be directed to apply in the mean time, for information relative to such difference, and also for other copies of all and any other tenders sent in to the Commissioners.

Passed unanimously.

No. 40.—Communication from the Commissioners to the Board of Guardians.

(No. 6021 D/41.)

Poor Law Commission Office,
Dublin, 26 July 1841.

Sir,

Referring to the Minutes of proceedings of the Board of Guardians of Lowtherstown Union on the 30th ultimo, the Poor Law Commissioners have directed to be forwarded for the Board's information, the enclosed copy of their architect's report on the tenders received for erecting the Union Workhouse; specifying

See No. 17, p. 8.

II. Minutes of Board of Guardians, &c.

specifying their amounts and the names of the several builders who sent them in, by which it will be seen that the tender finally accepted is lowest by 150*l.*

By Order of the Board.

To the Clerk to the Guardians, Lowtherstown Union. (signed) *C. Walmisley,* First Clerk.

No. 41.—LETTER from the Clerk of the Union to the Commissioners, enclosing Minutes of Board of Guardians, of 28 July 1841.

(No. 6882 D/41.)

Sir, Lowtherstown, 28 July 1841.

With reference to a resolution contained in the accompanying Minutes, directing me to write for the bond of the present contractors and sureties, for erecting the Lowtherstown Union Workhouse, I beg leave to state that the bond has been called for by the Board of Guardians at this meeting, to show them that proper security has been entered into, and by whom, for the completion of the work, as the copy of their contract, already furnished to the board, does not state the names of the sureties.

I mentioned to the Board that I had witnessed the perfecting of the bond by the contractors and Mr. James Buchanan, of Fintona, one of their sureties, and that I got instructions to return it when signed by them, to be perfected by Mr. Vesey, the other, who was then in Dublin, but they wish to have the bond at their next meeting on the 7th August next.

I am, &c.

Arthur Moore, Esq. Chief Clerk. (signed) *John Irvine,* Clerk to the Guardians.

Extract from Minutes of Board of Guardians, enclosed in foregoing Letter, 28 July 1841.

(No. 6882 D/41.)

A letter from C. G. Otway, esq., Assistant Poor Law Commissioner, dated 26th July (suggesting the propriety of the Board's adjourning till the 5th August, important business having to be brought before the Board at their next meeting which would not be advisable to have transacted in the absence of a large number of the Guardians, who, as he was informed, would be attending Enniskillen assizes on this day), being read by the clerk,

It was proposed by Mr. William Graham, and seconded by Mr. John Irwin, That the Board do adjourn to Wednesday the 25th August.

It was proposed by Mr. William Johnston, and seconded by Mr. Thomas Kennedy, That the Board do adjourn to Saturday the 7th August.

There were seven votes for the latter, and four for the former proposition.

Resolved, That our clerk be directed to write to the Poor Law Commissioners to forward to the Board of Guardians, before the 7th August, the bond entered into by the contractors and securities for erecting the Union Workhouse.

No. 42.—Communication from the Commissioners to the Board of Guardians.

(No. 6882 D/41.)

Poor Law Commission Office, Dublin,

Sir, 4 August 1841.

In compliance with the request contained in your communication of the 28th instant, the Poor Law Commissioners have directed to be forwarded herewith, for the information of the Board of Guardians of Lowtherstown Union, copies of the bonds entered into by Mr. Vesey, of Donabad House, Fintona, and Mr. J. Buchanan, of Fintona, respectively, for due performance of Messrs. M'Elroy & Hardy's contract to erect the Union Workhouse.

By Order of the Board,

To the Clerk to the Guardians Lowtherstown Union, Lowtherstown. (signed) *Arthur Moore,* Chief Clerk.

Bond and Warrant of Attorney, enclosed in foregoing Letter.

Know all Men by these Presents, That We, *Joseph M'Elroy* and *Alexander Hardy*, Builders; *Samuel Vesey*, of Donabad House, Esquire, and *James Buchanan*, Merchant, all of *Fintona*, in the County of *Tyrone*, are held and firmly bound unto the Poor Law Commissioners for the time being, their Successors and Assigns, in the Sum of Five Hundred Pounds sterling, to be paid unto the said Poor Law Commissioners, or their Successors or Assigns, or their certain Attorney thereto lawfully authorised, to the which Payment well and truly to be made, We do bind us and each of us, our, and each and every of our Heirs, Executors, and Administrators, jointly and severally, firmly by these Presents, sealed with our Seals, and dated the 2nd day of March 1841.

Whereas by certain articles of agreement, bearing date the 19th day of February last, made and entered into by and between the said Poor Law Commissioners of the one part, and the above bounden Joseph M'Elroy and Alexander Hardy of the other part, they the said Joseph M'Elroy and Alexander Hardy, for the considerations therein named, have for themselves, their executors and administrators, covenanted, promised, and agreed to and with the said Commissioners for the time being, that they, the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, would erect, build, and completely cover in and finish, upon certain premises at or near Lowtherstown, in the county of Fermanagh, a workhouse and buildings, by the said Commissioners intended to be erected, according to certain drawings and specification in the said articles of agreement referred to, and in conformity with the dates in the said specification set forth; and also, that they, the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, would do and perform all and singular the works mentioned in the said drawings and specification, in a good workmanlike and substantial manner, with such materials and under such regulations as are contained in the said specification, and to the satisfaction of George Wilkinson, the architect of the said Commissioners, or any other architect duly appointed by them, and that they, the said Joseph M'Elroy and Alexander Hardy would keep and perform various other covenants and agreements on the part of the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, to be kept and performed as by the said articles, specification and drawings, relation being thereunto had, may more fully and at large appear.

Now the condition of the foregoing obligation is such, that if the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, or some or one of them, do and shall in all things well and truly observe, perform, fulfil, and keep all and every the covenants, clauses, conditions, and agreements in the said hereinbefore-recited articles and specification contained or referred to on the part of them, the said Joseph M'Elroy and Alexander Hardy, their executors and administrators, to be performed, fulfilled and kept, according to the true intent and meaning thereof, and of the parties thereto, the... and in such case the foregoing bond or obligation shall cease and become null and void and of none effect; otherwise to be and remain in full force and virtue in law.

Signed, sealed, and delivered, by Joseph M'Elroy, Alexander Hardy, and James Buchanan, in presence of Joseph M'Knight, Clerk of Guardians, Omagh Union; by Samuel Vesey, in presence of Charles T. Walmisley.

Joseph M'Elroy, (seal).
Alexander Hardy, (seal).
Sam. Vesey, (seal).
James Buchanan, (seal).

To *Edward Tierney*, Gentleman, Attorney of Her Majesty's Court of Queen's Bench in *Ireland*, or to any other Attorney of the same Court, or to any Attorney of any other of Her Majesty's Courts of Record in *Ireland*, *Great Britain*, or elsewhere.

These are to authorise and appoint you, or any of you, to appear for us, Joseph M'Elroy and Alexander Hardy, builders; Samuel Vesey, of Donabad House, esq. and James Buchanan, merchant, all of Fintona, in the county of Tyrone, at the suit of the Poor Law Commissioners, their successors or assigns,

II. Minutes of Board of Guardians, &c.

and confess one or more judgment or judgments, either jointly or severally, as of Easter term, or of any other term or time whatsoever, after the day of the date hereof, with stay of execution until a breach of non-performance of some or one of the covenants, clauses, conditions, or agreements on the part of the above bounden Joseph M'Elroy and Alexander Hardy, their executors and administrators, to be performed and kept, contained in certain articles of agreement, bearing equal date herewith, and made and concluded upon, by and between the Poor Law Commissioners of the one part, and the said Joseph M'Elroy and Alexander Hardy of the other part, shall happen or take place in the said Court of Queen's Bench, or any other of Her Majesty's courts of record in Ireland, Great Britain, or elsewhere, by acknowledging the action or otherwise, upon one or more declaration or declarations, there to be filed against us or any of us, upon a bond of 500 *l.* sterling, also bearing equal date herewith, conditioned for the true and faithful performance by them the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, of all and every the covenants, clauses, conditions, and agreements, on their respective parts, contained and agreed to be performed, fulfilled, and kept in and by the said therein in part recited and hereinbefore-mentioned articles of agreement, bearing equal date herewith; and for your or any of your so doing, this shall be your sufficient warrant and discharge. And know all men by these presents, that we, the said Joseph M'Elroy and Alexander Hardy, Samuel Vesey and James Buchanan, do hereby for us, and each and every of us, our and each and every of our heirs, executors and administrators, authorise you or any of you, to remise, release, and for ever quit claim unto the said Poor Law Commissioners, and their successors and assigns, all and all manner of error or errors, or misprision of error, errors, or erroneous proceedings whatsoever, that are or may be in the said judgment or judgments, or the proceedings thereupon.

Witness our hands and seals the 2d day of March 1841.

Signed, sealed, and delivered, by Joseph M'Elroy, Alexander Hardy, and James Buchanan, in presence of Joseph M'Knight, Clerk of Guardians, Omagh Union; by Samuel Vesey, in presence of Charles T. Walmisley.

Joseph M'Elroy, (seal).
Alexander Hardy, (seal).
Sam. Vesey, (seal).
James Buchanan, (seal).

No. 43.—LETTER from the Commissioners to the Clerk of the Omagh Union, as to the Re-execution of the Contractors' Bonds.

(No. 1281 D/41.) Poor Law Commission Office, Dublin,
Sir, 24 July 1841.

In consequence of an Act recently passed, which requires that all warrants to bonds should be registered within 21 days after their execution, it becomes necessary to re-execute the bonds of the sureties for the due performance of Messrs. M'Elroy and Hardy's contract to erect Lowtherstown Union Workhouse.

The Poor Law Commissioners, therefore, desire to forward to you the accompanying bonds, and they request that you will procure to each, at your earliest convenience, the signature or signatures of the respective party or parties named therein, and attest the affidavit annexed to the copy of each warrant as subscribing witness to the execution of the original.

See Nos. 44 & 46, pages 23 & 25.

Should it not be practicable to obtain the signatures of both the contractors on the same day, two bonds and warrants, with copies having forms of affidavit annexed, are sent herewith, that you may be able to depose thereon to the date of each signature.

I am, &c.
(signed) *C. Walmisley*,
First Clerk.

No. 44.—LETTER from the Clerk of the Omagh Union, in reply to the foregoing Letter.

(No. 7321 D/41.)

Gentlemen, Omagh, 11 August 1841.

I DULY received your favour of the 24th ult., accompanied by bonds and warrants to be executed by Messrs. M'Elroy and Hardy, the contractors for erecting the Lowtherstown Union Workhouse, and their sureties, Messrs. Vesey and Buchanan.

I should have answered your letter ere this, but for the absence of Mr. Vesey, who has been from home for a month past, and as it is uncertain when he will return I shall delay no longer.

I have seen Mr. Buchanan, the other bailsman, who, before signing, wishes to consult Mr. Vesey; and he would like to be informed whether, in the event of the contractors performing their engagement with you (a matter he has no doubt about), he will be put to the expense of satisfying the judgment to be entered upon his bond.

I beg to transmit herewith the bond and warrant of the contractors, M'Elroy and Hardy, duly executed, with my attestation.

I have, &c.

The Poor Law Commissioners, Dublin. (signed) *Joseph M'Knight*, Clerk Omagh Union.

CONTRACTORS' BOND and Warrant of Attorney enclosed in foregoing Letter.

KNOW all Men by these Presents, That We, Joseph M'Elroy, of Agharonan and Alexander Hardy, of Eskermore, near Fintona, in the County of Tyrone, Builders, are held and firmly bound unto the Poor Law Commissioners for the time being, their Successors and Assigns, in the Sum of 500 *l.* sterling, to be paid unto the said Poor Law Commissioners, or their Successors or Assigns, or their certain Attorney thereto lawfully authorised, to the which Payment well and truly to be made, We do bind us and each of us, our, and each and every of our Heirs, Executors, and Administrators, jointly and severally, firmly by these Presents, sealed with our Seals, and dated the 2d day of August 1841.

WHEREAS by certain articles of agreement, bearing date the 19th day of February 1841, made and entered into by and between the said Poor Law Commissioners of the one part, and the above bounden Joseph M'Elroy and Alexander Hardy of the other part, they, the said Joseph M'Elroy and Alexander Hardy, for the considerations therein named, have for themselves, their executors and administrators, covenanted, promised, and agreed to and with the said Commissioners for the time being, that they, the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, would erect, build, and completely cover in and finish, upon certain premises at or near Lowtherstown, in the county of Fermanagh, a workhouse and buildings, by the said Commissioners intended to be erected, according to certain drawings and specification in the said articles of agreement referred to, and in conformity with the dates in the said specification set forth; and also, that they, the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, would do and perform all and singular the works mentioned in the said drawings and specification, in a good workmanlike and substantial manner, with such materials and under such regulations as are contained in the said specification, and to the satisfaction of George Wilkinson, the architect of the said Commissioners, or any other architect duly appointed by them, and that they, the said Joseph M'Elroy and Alexander Hardy, would keep and perform various other covenants and agreements on the part of the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, to be kept and performed as by the said articles, specification and drawings, relation being thereunto had, may more fully and at large appear.

Now the condition of the foregoing obligation is such, that if the said Joseph M'Elroy

II. Minutes of Board of Guardians, &c.

M'Elroy & Alexander Hardy, their executors or administrators, or some or one of them, do and shall in all things well and truly observe, perform, fulfil, and keep all and every the covenants, clauses, conditions, and agreements in the said hereinbefore recited articles and specification contained or referred to on the part of them, the said Joseph M'Elroy & Alexander Hardy, their executors and administrators, to be performed, fulfilled, and kept, according to the true intent and meaning thereof, and of the parties thereto, then and in such case the foregoing bond or obligation shall cease and become null and void and of none effect; otherwise to be and remain in full force and in virtue in law.

Signed, sealed, and delivered, by Joseph M'Elroy and Alexander Hardy, in presence of Joseph M'Knight, Clerk of Omagh Union, at Omagh, on the 2d day of August 1841.

Joseph M'Elroy, (seal).
Alexander Hardy, (seal).

To *Edward Tierney*, Gentleman, Attorney of Her Majesty's Court of Queen's Bench in *Ireland*, or to any other Attorney of the same Court, or to any Attorney of any other of Her Majesty's Courts of Record in *Ireland*, *Great Britain*, or elsewhere.

These are to authorise and appoint you, or any of you, to appear for us, Joseph M'Elroy, of Agharonan, and Alexander Hardy, of Eskermore, near Fintona, in the county of Tyrone, builders, at the suit of the Poor Law Commissioners, their successors or assigns, and confess one or more judgment or judgments, either jointly or severally, as of Michaelmas term, or of any other term, or time whatsoever, after the day of the date hereof, with stay of execution until a breach of non-performance of some or one of the covenants, clauses, conditions, or agreements, on the part of the above bounden Joseph M'Elroy and Alexander Hardy, their executors and administrators, to be performed and kept, contained in certain articles of agreement, bearing date the 19th day of February 1841, and made and concluded upon, by and between the Poor Law Commissioners of the one part, and the said Joseph M'Elroy and Alexander Hardy, of the other part, shall happen or take place in the said Court of Queen's Bench, or any other of Her Majesty's Courts of Record in Ireland, Great Britain, or elsewhere, by acknowledging the action, or otherwise, upon one or more declaration or declarations, there to be filed against us or any of us, upon a bond of 500*l.* sterling, bearing equal date herewith, conditioned for the true and faithful performance by them, the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, of all and every the covenants, clauses, conditions, and agreements, on their respective parts, contained and agreed to be performed, fulfilled, and kept, in and by the said therein in part recited and hereinbefore-mentioned articles of agreement, and for your or any of your so doing, this shall be your sufficient warrant and discharge. And know all men by these presents, that we, the said Joseph M'Elroy and Alexander Hardy do hereby for us, and each and every of us, our, and each and every of our heirs, executors, and administrators, authorise you, or any of you, to remise, release, and for ever quit claim unto the Poor Law Commissioners, and their successors and assigns, all, and all manner of error, or errors, or misprision of error, errors, or erroneous proceedings whatsoever, that are or may be in the said judgment or judgments or the proceedings thereupon. Witness our hands and seals, the second day of August 1841.

Signed, sealed, and delivered, by Joseph M'Elroy and Alexander Hardy, in presence of Joseph M'Knight, Clerk of Omagh Union, at Omagh, on the 2d of August 1841.

Joseph M'Elroy, (seal).
Alexander Hardy, (seal).

No. 45.—LETTER from the Commissioners to the Contractors, as to the perfecting of their Sureties' Bonds.

Poor Law Commission Office, Dublin,
13 August 1841.

Gentlemen,

The persons named as the sureties for the due performance of your contract to erect the workhouse of the Lowtherstown Union not having yet executed their bonds (Mr. Buchanan having expressed a wish to confer thereon with Mr. Vesey, who is absent from home), and having also inquired whether they will be put to any expense for entering judgment on the bonds, provided your contract shall be duly fulfilled, the Poor Law Commissioners desire to state that it is necessary that your security should be forthwith completed, by the bonds of your sureties being duly executed; and that until that is done, the Commissioners would not be justified in ordering the payment of an instalment under your contract, and they desire to state, that in their opinion, sureties cannot be expected to bear any expense, when a contract is fully and fairly executed by the person for whom they give security.

By order of the Board.

(signed) *Arthur Moore*,
Chief Clerk.

No. 46.—LETTER from the Clerk of the Omagh Union, transmitting Sureties' Bonds.

(No. 7611 D/41.)

Gentlemen,

Omagh, 19 August 1841.

You will find enclosed the bonds of Messrs. Vesey & Buchanan, sureties for M'Elroy & Hardy's performance of the contract for building Lowtherstown Workhouse, duly executed, with my attestations.

I have, &c.

The Poor Law Commissioners,
Dublin.

(signed) *Joseph M'Knight*,
Clerk of the Union.

Sureties' Bonds and Warrants of Attorney, enclosed in foregoing Letter.

Know all Men by these Presents, That I, *Samuel Vesey*, of Donabad House, Fintona, in the county of Tyrone, Esquire, am held and firmly bound unto the Poor Law Commissioners for the time being, their Successors and Assigns, in the Sum of Five Hundred Pounds sterling, to be paid unto the said Poor Law Commissioners, or their Successors or Assigns, or their certain Attorney thereto lawfully authorised, to the which payment well and truly to be made, I do bind myself and my Heirs, Executors, and Administrators, firmly by these Presents, sealed with my Seal, and dated the 18th day of August 1841.

Whereas by certain articles of agreement, bearing date the 19th of February 1841, made and entered into by and between the said Poor Law Commissioners of the one part, and Joseph M'Elroy and Alexander Hardy of the other part, the said Joseph M'Elroy and Alexander Hardy for the considerations therein named, have for themselves, their executors, and administrators, covenanted, promised, and agreed, to and with the said Commissioners for the time being, that they the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, will erect, build, and completely cover in and finish, upon certain premises at or near Lowtherstown in the county of Fermanagh, a workhouse and buildings, by the said Commissioners intended to be erected, accord-

II. Minutes of Board of Guardians, &c.

ing to certain drawings and specification in the said articles of agreement referred to, and in conformity with the dates in the said specification set forth; and also that they, the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, will do and perform all and singular the works mentioned in the said drawings and specification, in a good workmanlike and substantial manner, with such materials, and under such regulations as are set forth in the said specification, and to the satisfaction of George Wilkinson, the architect of the said Commissioners, or any other architect duly appointed by them; and that the said Joseph M'Elroy and Alexander Hardy will keep and perform various other covenants and agreements, on the part of the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, to be kept and performed, as by the said articles, specification, and drawings, relation being thereunto had, may more fully and at large appear.

And whereas the said Joseph M'Elroy and Alexander Hardy having been required to enter into securities to the said Commissioners, the above bounden hath consented to enter into a bond as a surety for the said Joseph M'Elroy and Alexander Hardy, in the above-mentioned penalty, to be conditioned as hereinafter is mentioned.

Now the condition of the foregoing obligation is such, that if the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, or some or one of them, do and shall in all things well and truly observe, perform, fulfil, and keep all and every the covenants, clauses, conditions, and agreements in the said hereinbefore recited articles and specification contained or referred to, on the part of them, the said Joseph M'Elroy and Alexander Hardy, their executors and administrators, to be performed, fulfilled, and kept, according to the true intent and meaning thereof, and of the parties thereto, then and in such case the foregoing bond or obligation shall cease and become null and void and of none effect; otherwise to be and remain in full force and virtue in law.

Signed, sealed, and delivered, in the presence of Joseph M'Knight, Clerk of Omagh Union. } *Sam. Vesey*, (seal).

To *Edward Tierney*, Gentleman, Attorney of Her Majesty's Court of Queen's Bench in *Ireland*, or to any other Attorney of the same Court, or to any Attorney of any other of Her Majesty's Courts of Record in *Ireland*, *Great Britain*, or elsewhere.

These are to authorise and appoint you, or any of you, to appear for me, Samuel Vesey of Donabad House, Fintona, in the county of Tyrone, esq., at the suit of the Poor Law Commissioners, their successors, or assigns, and confess judgment as of Michaelmas Term, or of any other term or time whatsoever, after the day of the date hereof, with stay of execution, until a breach or nonperformance on the part of Joseph M'Elroy and Alexander Hardy, their executors or administrators, of some or one of the covenants, clauses, or conditions, contained in certain articles of agreement, bearing date the 19th day of February 1841, and made and concluded upon, by and between the Poor Law Commissioners of the one part, and the said Joseph M'Elroy and Alexander Hardy of Fintona, in the county of Tyrone, builders, of the other part, shall happen or take place, in the said Court of Queen's Bench, or any other of Her Majesty's Courts of Record in Ireland, Great Britain, or elsewhere, by acknowledging the action, or otherwise upon a declaration there to be filed against me, upon a bond for 500*l.* sterling, bearing date the 18th of August 1841, conditioned for the true and faithful performance by the said Joseph M'Elroy and Alexander Hardy, their executors or administrators, of all and every the covenants, clauses, conditions, and agreements, on their part, contained and agreed to be performed, fulfilled, and kept, in and by the said therein in part recited and hereinbefore mentioned articles of agreement; and for your or any of your so doing, this shall be your sufficient warrant and discharge. And know all men by these presents, that I the said Samuel Vesey do hereby for myself and my heirs, executors, and administrators, authorise you,

or

or any of you, to remise, release, and for ever quit claim unto the said Poor Law Commissioners, and their successors and assigns, all, and all manner of error or errors, or misprision of error or errors, or erroneous proceedings whatsoever, that are or may be in the said judgment, or the proceedings thereupon.

Witness my hand and seal, the 18th day of August 1841.

Signed, sealed, and delivered, in presence of Joseph M'Knight, Clerk of Omagh Union. } *Sam. Vesey*, (seal).

[*Note.*—A similar bond, *mutatis mutandis*, was duly executed for the same amount, and bearing the same dates, by James Buchanan of Fintona, county Tyrone, merchant.]

No. 47.—EXTRACT from Minutes of Board of Guardians, 7th August 1841.

(No. 7240. D/41.)

Present:—C. G. Otway, Esq. Assistant Poor Law Commissioner.

The Minutes of the preceding meeting being read, the Board proceeded.

Letters and communications from the Poor Law Commissioners, in reply to resolutions of the Board, and a form of application to be made to the Exchequer Loan Commissioners for an advance of 6,600 *l.*, to defray the expenses of the Union Workhouse being read;

The consideration of the loan being considered, and several documents relating thereto examined,

It was proposed by Folliott Barton, esq. and seconded by James Lendrum, esq. Resolved, That a letter be written to the Poor Law Commissioners, giving our reasons for refusing to make the application to the Commissioners for the issue of Exchequer Bills for the sum of 6,600 *l.*

Passed unanimously.

The following letter was then read by the chairman, and passed unanimously; viz.

" Gentlemen,

" In answer to yours of the 29th June, I am directed by the Board of Guardians to state, that they have reason to be dissatisfied, not only for the plans, &c. not having been submitted to them previous to the commencement of the building, but on account of the enormous unnecessary expense put upon this Union, by the Commissioners not consulting the Guardians before they took upon themselves the entire responsibility of making all bargains connected with the purchase of the site, or choice thereof. The Guardians have no doubt of the law as laid down by the Commissioners, viz. that the Commissioners have the power to make all arrangements, &c. as they assert; but the Guardians consider they can prove that the Commissioners have not taken due precaution to get sufficient information before they closed the bargains; and considering the Commissioners answerable to the Government and Parliament, at present intend to withhold their sanction for raising the money demanded, until we receive, what we consider full and ample information and satisfaction; for if the Guardians had been consulted, they could have told the Commissioners of other sites, equally convenient and eligible, which could have been had at a much cheaper price. The Guardians consider themselves, as proprietors of the property of the Union and representatives of the rate-payers, both imposed upon by bad bargains, and slighted by their advice not having been asked in matters which they, from their situation, must have been more capable of judging than the Commissioners.

" They see, by Sir R. Ferguson's return, that they have to pay more than any other Union in Ireland for land, near a town, that the price otherwise given by no means warrant."

Resolved, That a copy of the 2d Resolution of the 2d of June, the Commissioners' Letter of the 29th June, and the seven Resolutions of 30th June, and the Board's Letter to the Commissioners of the 7th August, be forwarded to the Government for their information.

Passed unanimously.

II. Minutes of Board of Guardians, &c.

No. 48.—Communication from Mr. *Otway*, Assistant Commissioner, on foregoing Minutes.

(No. 7240 D/41.)

No. 35, p. 17.

I beg to refer to my statement on the Minutes of the 2d of June. The Commissioners have afforded the Board of Guardians all the information they required, in the most explicit manner, and every step has been taken to satisfy the Guardians and to get them to execute the application for the loan for 6,600 *l.*

The Guardians have no reason to be dissatisfied with the arrangements entered into for the providing workhouse accommodation; the contract is most eligible, and the lowest tender 290 *l.* lower than any other similar sized house in my district; the contractor, a most respectable and solvent person, and his securities possessing large property; the site cannot be excelled in any of the requisites of a good site, it is so well adapted for building on, that the contract has been taken at 290 *l.* less than paid for similar sized houses, and it cannot be considered as unreasonable, taking all its advantages into consideration, the proprietor obtaining 547 *l.*, and the occupying tenant 150 *l.* for his tenant's right and crop, for five statute acres and 35 perches. The Guardians in their letter of the 7th instant, state (as far as I can interpret its sense) that according to the return called for by Sir R. Ferguson, in the House of Commons, that Lowtherstown is the most expensive site in Ireland; I have not the return alluded to by me, but I feel assured such is not the case, and I beg a reference to the return.

Had the object of the Board of Guardians been to enquire into, and to interfere with the arrangements making by the Commissioners, for the purpose of assisting to procure the workhouse accommodation required on the most advantageous terms for the Union, they ought not to have deferred their inquiries and remonstrances until the 2d of June; the plans were lodged with their clerk for 21 days, who knew of the site as did their chairman, and could have afforded or procured them every information on the subject, and I told them at the last meeting I was present at, before the 2nd of June, (namely, on the 10th March,) the arrangements that were making for their workhouse. I stated that the contract had been taken, and that I hoped by the next meeting the foundations would be laid of the workhouse; why did the Guardians not then inquire? Why not then remonstrate? Why wait for three months, and allow three ordinary meetings to pass, with the workhouse building before their faces, without making a remark, or asking a question?

See Letter, 7th inst. p. 27.

The Guardians now state that they have no doubt of the law as laid down by the Commissioners; if so, why not as magistrates, gentlemen, and loyal subjects obey the law? If the Commissioners have acted wrongly, and abused their powers, they can appeal to the Throne and the Legislature, and the greater the powers the greater the responsibility of the Commissioners; but why, according to their own admission, set themselves in opposition to the law, and thwart the arrangements that have been entered into according to its provisions? Why put the Union to the loss of the interest, on the advances of 6,600 *l.* for so long a time, a loss much greater than any saving that could, under any possibility, have taken place in the site or contract, even had either been extravagant? Why delay and inconvenience the contractor, who must either borrow the money at high interest, or stop the works, and who must eventually be paid interest for the time he was kept out of the money, after he was entitled to it by the terms of his contract?

I do not wish to impute motives to any individual or body of men, but I must state that I cannot account for the conduct of the Guardians on the grounds put forward by them; and I appeal to the Commissioners, after using all reasonable terms to afford information to, and to convince the Guardians of their error, which course I have and will most earnestly co-operate, with promptitude and firmness to take such steps as may be necessary to carry their order and the law into execution, and to prevent the interest of the Union from being injured.

I recommend that a letter should be written to-morrow, in answer to the minutes of the 7th August, and stating the injurious effects likely to accrue to the Union from a continuance of the course adopted by the Guardians; and the firm determination of the Commissioners, if forced to it, to carry out the provisions of the Poor Relief Act, when, through default of the Guardians, their duties shall not be duly and effectually discharged.

23 August 1841. (signed) *C. G. O.*

No. 49.—LETTER from the Commissioners to the Board of Guardians.

(No. 7240 D/41.) Poor Law Commission Office, Dublin,
24 August 1841.

Sir,

The Poor Law Commissioners have had under consideration Minutes of Proceedings of the Board of Guardians of the Lowtherstown Union, on the 7th instant, containing a resolution, and a letter addressed to the Commissioners, relative to the arrangements which have been made for providing a workhouse for the Union.

With reference to the statement as to the plans, &c. not having been submitted to by the Guardians, the Commissioners desire to state that the plans were lodged with the clerk of the Union for 21 days before the contract was entered into, and that the working drawings have been lodged with the clerk of the works, and accessible to the Guardians, from the commencement of the building; and at a meeting of the Guardians on the 10th of March, the Assistant Commissioner stated the arrangements that were then being made for providing a workhouse, and for taking a contract, and that he hoped by the next meeting the foundations would be laid: and the Commissioners are informed that, after the information then afforded by the Assistant Commissioner, no inquiries were made for further information, which of course he would have given had it been desired, and no objection was made to the steps taken by the Commissioners.

With reference to the statement that unnecessary expense is put upon the Union, from the Commissioners not consulting the Guardians before taking a site, the Commissioners have to observe that inquiries having been made by the Assistant Commissioner as to the most eligible ground for the purpose, and the respective sites offered having been inspected by him and by the architect of the commission, that which has been selected was found to be, on the whole, the most advantageous in regard to situation and terms, and best adapted for the purpose. The terms are such as, with reference to the locality and its vicinity to the town, and the eligibility of the site, appeared to be reasonable; and the Commissioners are not aware of any sufficient ground for the dissatisfaction now expressed by the Guardians in reference to it.

With respect to the terms of the contract for building the workhouse, the Commissioners desire to state that it was entered into upon public advertisement, and the lowest tender was accepted; and the amount of it is less than those entered into for workhouses of similar size for other unions.

In conclusion, the Commissioners desire to observe, that all the information usually given, and every information sought by inquiry, has been afforded by the Assistant Commissioner during the course of the arrangements, and the Assistant Commissioner having communicated the arrangements to the Guardians at the meeting of the 10th March last, the Commissioners trust that the Guardians will not now interpose objections and hinder the progress of the works, by withholding their application for the loan.

Should the Guardians further postpone making that application, considerable inconvenience and delay in the completion of the workhouse may be expected to arise, while the Union will lose the benefit of the interest, which would be accruing upon the Exchequer Bills, after the advance of the loan by Government; on all these grounds, the Commissioners urge the Guardians to an immediate compliance with the order, directing them to borrow the amount required for providing the workhouse.

By Order of the Board.

The Clerk to the Board of Guardians, Lowtherstown Union. (signed) *Arthur Moore*, Chief Clerk.

No. 50.—Communication from the Under Secretary for Ireland to the Commissioners.

(No. 7524 D/41.)

Gentlemen, Dublin Castle, 16 August 1841.

I am directed by the Lord Lieutenant to transmit to you a letter from the Poor Law Guardians of Lowtherstown Union, with its enclosures, to which your attention is called.

See No. 47, p. 27.
See Nos. 62 to 65, pp. 41 to 43.

I am, &c.

(signed) *N. H. Macdonald.*

II. Minutes of Board of Guardians, &c.

No. 51.—EXTRACT from Minutes of Board of Guardians; 25 August 1841.

(No. 7827 D/41.)

Present:—C. G. Otway, Esq. Assistant Poor Law Commissioner.

The Minutes of the preceding meeting being read, the Board proceeded as follows:

A letter from the chief secretary, dated 11 August, acknowledging the receipt of a correspondence between the Board and the Poor Law Commissioners, and a letter from the Poor Law Commissioners, dated 24th August, in reply to the Board's letter of the 7th August, being read, the following resolution was proposed by James Lendrum, and seconded by Robert Archdall, Esqrs.

Resolved, That we beg to refer the Commissioners to the letter from the Board of Guardians, of the 7th August, to which we consider their letter of the 24th does not give any satisfactory answer, and that under these circumstances we at present decline applying for the loan.

Passed unanimously.

No. 52.—LETTER from the Commissioners to the Board of Guardians.

(No. 7827 d/41.)

Poor Law Commission Office, Dublin,
21 September 1841.

Sir,

The Poor Law Commissioners have had before them minutes of proceedings of the Board of Guardians of the Lowtherstown Union at their meeting on the 25th ultimo, containing a resolution that the Guardians do not consider the Commissioners' letter of the 24th ultimo, a satisfactory answer to their communication of the 7th ultimo.

The Commissioners regret that this should be the opinion of the Board of Guardians, to whom the Commissioners are anxious, and have endeavoured to afford every satisfaction in their power; and if their attention had been directed to the particular points in the letter of the 24th ultimo, which are not deemed satisfactory, the Commissioners would have endeavoured to render them so. In the mean time the Commissioners again urge upon the Board of Guardians the propriety of their taking, at once, the steps necessary to obtain the money for providing a workhouse in the Union, in conformity with the provisions of the Irish Poor Relief Act and the Commissioners' order.

The Commissioners desire at the same time to observe, that should the Guardians continue to refuse to borrow the money, the law will be impeded through their default, and considerable inconvenience and expense be thereby entailed upon the Union; a result which the Commissioners believe the Guardians would be desirous of avoiding.

By order of the Board,

The Clerk to the Guardians,
Lowtherstown Union.

(signed) *Arthur Moore,*
Chief Clerk.

No. 53.—EXTRACT from Minutes of Board of Guardians; 22d September 1841.

(No. 8722 D/41.)

Present:—C. G. Otway, Esq. Assistant Poor Law Commissioner.

The Minutes of the preceding Meeting being read, the Board proceeded as follows, viz.;

The Poor Law Commissioners' letter of the 20th September in answer to the Board's resolution of the 25th August being read,

Mr. Otway appealed to the Board to make immediate application for the loan in obedience to the law, and in conformity with the orders of the Poor Law Commissioners.

Moved by Folliott W. Barton, esq. D. V. Chairman, That the Poor Law Commissioners' letter of the 24th August, with the marginal remarks of the Guardians thereon, be sent to the Commissioners.

Passed unanimously (except one).

(No. 7240 D/41.)

Poor Law Commission Office, Dublin,
24 August 1841.

Sir,

Notes by the Guardians on their Minutes, in margin of the Commissioners' letter.

THE Poor Law Commissioners have had under consideration Minutes of proceedings of the Board of Guardians of the Lowtherstown Union, on the 7th instant, containing a resolution, and a letter addressed to the Commissioners relative to the arrangements which have been made for providing a workhouse for the Union.

Of this the Guardians had no notice.

With reference to the statement as to the plans, &c. not having been submitted to the Guardians, the Commissioners desire to state that the plans were lodged with the clerk of the union, for 21 days before the contract was entered into; and that the working drawings have been lodged with the clerk of the works, and accessible to the Guardians from the commencement of the building; and at a meeting of the Guardians on the 10th March, the Assistant Commissioner stated the arrangements which were then being made for providing a workhouse, and for taking a contract, and that he hoped by the next meeting the foundations would be laid, and the Commissioners are informed that after the information then afforded by the Assistant Commissioner, no inquiries were made for further information, which of course he would have given, had it been desired; and no objection was made as to the steps taken by the Commissioners.

The Assistant Commissioner made no inquiries, as he himself says (1), and did not even know that other landlords could have given sites except Mr. D'Arcy.

With respect to the statement "that unnecessary expense is put upon the Union, from the Commissioners not consulting the Guardians before taking a site," the Commissioners have to observe, that inquiries having been made by the Assistant Commissioner as to the most eligible ground for the purpose, and the respective sites offered having been inspected by him, and by the architect of the commission, that which has been selected was found to be on the whole the most advantageous in regard to situation and terms, and best adapted for the purpose.

The Guardians conceive themselves better judges of the prices and value in their own locality, than any strangers who come into the country, without making any inquiries, could possibly be; and know the price given, far above market value, and far above what said ground would have gone for, if competition had taken place; which it seemed to be the wish of the Commissioners to avoid.

The terms are such as with reference to the locality and its vicinity to the town, and the eligibility of the site, appeared to be reasonable; and the Commissioners are not aware of any sufficient ground for the dissatisfaction now expressed by the Guardians, in reference to it.

The Commissioners allowed the contractor to add 878*l.* to his first proposal, without sufficient reason to satisfy Guardians if it was just to do so.

With respect to the terms of the contract for building the workhouse, the Commissioners desire to state that it was entered into upon public advertisement, and the lowest tender was accepted; and the amount of it is less than those entered into for workhouses of similar size for other Unions.

When

In

II. Minutes of Board of Guardians, &c

When the Assistant Commissioner was asked on the 2d June, by *ex-officio* Guardian Archdall, the expenses of building and site, Assistant Commissioner's reply was, it was time enough to know when Board had to pay. Assistant Commissioner had previously told the expense of the building (2).

Notes by Mr. Otway, Assistant Commissioner, on foregoing Observations of the Board of Guardians.

(1.) I never said any such thing.
(signed) *C. G. O.*
13 Oct. 1841.

(2.) On the 2d of June the Guardians were put fully in possession of the expense of the site, as well as of the contract; on being asked why detailed items of all the different expenses were not furnished to the Board, I stated that this was usually only done when the Board was called on to borrow or advance the money to pay for them; I never used the expressions above stated in the sense attempted to be conveyed in the note.
(signed) *C. G. O.*
13 Oct. 1841.

In conclusion, the Commissioners desire to observe, that all the information usually given, and every information sought by inquiry, has been afforded by the Assistant Commissioner during the course of the arrangements, and the Assistant Commissioner having communicated the arrangements to the Guardians, at the meeting of the 10th March last, the Commissioners trust that the Guardians will not now interpose objections, and hinder the progress of the works by withholding their application for the loan.

Should the Guardians further postpone making that application, considerable inconvenience and delay in the completion of the workhouse may be expected to arise, while the Union will lose the benefit of the interest which would be accruing upon the Exchequer bills after the advance of the loan by the Government; on all these grounds the Commissioners urge the Guardians to an immediate compliance with the order, directing them to borrow the amount required for providing the workhouse.

By order, &c.

(signed) *Arthur Moore,*
Chief Clerk.

Resolved, That the Guardians will apply for the money at the rate of 300 *l.* for the site, and the sum the contractor first proposed for, viz. 4,072 *l.* making in all 4,372 *l.*, the Guardians first being satisfied as to the title.

Passed unanimously (except one).

No. 54.—REPORT from *C. G. Otway*, Esq. Assistant Commissioner, to the Commissioners, on foregoing Minutes.

(No. 9483 D/41.)

Gentlemen, 14 October 1841.

In reply to your Minute on the proceedings of the Lowtherstown Board of Guardians of the 22d of last month, I beg to submit that it was not in my power to comply with the directions enjoined in it at an earlier period, having been for 10 days absent from my head quarters and papers, and engaged in a manner that is unnecessary for me to detail in bringing four Unions lately formed in the North West of Donegal into operation.

On the 2d of last June I was first made acquainted with the dissatisfaction of the Lowtherstown Board of Guardians as to the arrangements made for the providing a workhouse for that Union, on the grounds that the plans and expenses of the workhouse had not been submitted to them previous to the contract having been entered into, and that they had not been consulted as to the site or the expense of it. (*See* Minutes of the meeting of the Board of Guardians on the 2d of June last.) At this period the contractor had made considerable advance in the progress of the works, and it was the fourth ordinary meeting of the Board of Guardians, including the meeting of the 10th of March, since they had been informed of the taking of the contract and its amount.

At the meeting of the 2d of June I expressed my regret that the Board of Guardians should feel dissatisfied at any of the arrangements made for providing the

the workhouse for the Union, and especially that the expression of such dissatisfaction should have been delayed to a period when the advanced state of the building in a great degree perverted the arrangements complained of from being then even modified to meet the wishes of the Guardians, a circumstance that the Commissioners were anxious to accomplish in every instance, as far as was consistent with the due discharge of the duties which the Legislature had imposed upon them.

I stated to the Board first, as far as related to their dissatisfaction in respect to the plans and expenses of the workhouse not having been submitted to them previous to the contract having been entered on, that it was not customary for the Commissioners to consult Boards of Guardians as to the amount of the contract for the workhouses previous to the accepting of the tender, as the Legislature had cast the responsibility on them of entering into such contracts; and their extensive experience in England and Ireland enabled them to perform that duty without requiring the local assistance of the Guardians on the subject.

That the plans and specifications had been lodged with their clerk previous to the contract having been taken, or the tenders for it sent in open for their inspection in their Board-room, and had been inspected by some of the Guardians.

That the Commissioners would have been willing to have attended to any suggestion or wish of the Board respecting the plans of their workhouse, and that even then, as far as related to work not executed, every attention should be paid to any specific wish or suggestion of the Guardians; that the plans were then lodged with the clerk of the works, and open at all reasonable times for their inspection.

Secondly, I stated, as far as related to their expression of dissatisfaction for not having been consulted in any manner as to the site, or the expenses thereof, that it was my uniform custom, in the first instance, to apply to the lord of the soil, and owner of the town which was to be the centre of a Union, for a site.

That if I was offered what I considered an eligible site, I had it inspected by the architect, and on his approval of it, I forwarded the offer, with a short report respecting it, to the Commissioners for their consideration.

That, if the site so recommended was not objected to on the part of the Commissioners, or brought under my re-consideration by a remonstrance on the part of the Board of Guardians, who in the great majority of cases inquire minutely into such matters, and whose views it was my constant habit to endeavour to meet, I then considered my duty, as far as related to the selection of a site, as at an end.

I stated how, in their instance, having viewed the line of the ground around the town, and marked what I thought the best position for the workhouse; taking into consideration its contiguity to the town, and, as far as my experience went, its adaptation for the requisite buildings, I applied for the site to the chairman of the Board, Mr. D'Arcy, owner of the town, and one of the largest proprietors in the Union.

That he pointed out to me a site which I did not consider eligible, being inconveniently situated as regarded the town, of very irregular surface, and difficult approach.

That a short time afterwards, in passing through the town with the architect of the Commissioners, I pointed out the site offered by Mr. D'Arcy, as well as the ground I had myself considered as the most eligible, the latter of which he strongly expressed his opinion in favour of, and said that, leaving its position out of the question, he considered it was worth near 200*l.* more as a building site.

That then, having asked Mr. D'Arcy if he could dispose of it, and urging him to give a site as cheap as possible to a Union in which he had so large an interest, of which his own town was the centre, he informed me, from the circumstance of its being in the possession of tenants, and from its position as regarded the town, as town parks and building ground, it would cost much more than the other site he had first pointed out; and he could not sell it for less than 3*l.* 10*s.* per acre, 30 years' purchase at that rent, and 150*l.* which it would cost him to get up the possession from the occupiers.

That I got the assistant architect, Mr. Ryan, as soon as I was able so to arrange, to inspect the site minutely, and on his having reported very favourably to me respecting it, I forwarded Mr. D'Arcy's offer to the Commissioners, with a short report, stating my opinion of the eligibility of the site (*see* Report on Site), and it was taken accordingly.

II. Minutes of Board of Guardians, &c.

That I never heard even a rumour of an objection made until that day (the 2d of June), although I had attended the meeting of the Board on the 10th of March, when I informed them of the taking of the contract for the workhouse, and expressed my hope that by their next meeting the foundation of the workhouse would be laid; and although the Board had been officially informed of the appointment of clerk of the works, and were then holding their third ordinary meeting since the works had commenced, and their fourth since I had informed them of the taking of the contract, during which time they had the opportunities of making any inquiries or asking for any explanation they thought proper, not only by ordinary but by extraordinary meetings, if they at any time thought it desirable to call for such.

I stated that my absence from the meetings intervening between the 10th of March and 2d of June (viz. the 7th of April and 5th of May), did not prevent, but rather rendered it incumbent on the Board to make inquiries, and to pass some resolutions asking for information on any subject that they thought they had not been sufficiently informed on, or respecting which they thought they had reasons to object.

That as far as related to the site, if they did not wish to pass any resolution asking for information on the subject from the Commissioners, or to direct their clerk to write to me respecting it, they had only to ask their chairman, on whose ground they must have seen the workhouse was building, and who was able, and of course would have been willing, to have given them every information on the subject, and how I thought it unfair under these circumstances for the Board then to express dissatisfaction at an arrangement which had been not only entered into, but acted upon with their cognizance.

That every information would be afforded them on the subject, and how I felt assured they would ultimately consider, after dispassionate inquiries, the arrangements made as most conducive to the interests of the Union, and I earnestly requested of them not to allow the good understanding, so essential to subsist between the Commissioners and their Board, to be disturbed; or to bring two authorities that were constituted for mutual support, and for the promotion of one common object, the good of the whole Union, to be brought into hostile collision.

In reply to the resolution passed by the Board of Guardians on the 2d of June, your Board directed a letter to be written (*see* letter of 29 June).

This letter I regret to state had not the effect it was intended to produce, namely, of satisfying the Board of Guardians; and at their meeting of the 30th of June, they passed a series of resolutions condemnatory of the Commissioners in the selection and price paid for the site; and for not having been previously informed by them of the several items of the expense, and for the appointment of the clerk of the works without their knowledge; after, in a great measure, repeating the statements I made use of on the 2d of June, and already detailed, I informed them that it was not usual for the Commissioners to supply, or make out, a detailed account with the probable items of expense for the providing workhouse accommodation for the Union, until the time arrived when it became necessary to raise the money; but had the Guardians applied to the Commissioners for information on any point, it would have been cheerfully afforded; and that I regretted my unavoidable absence from so many meetings of the Board since the commencement of their workhouse arrangements, as it would have given me much satisfaction to have afforded them every information in my power.

That the clerk of the works was appointed by the Commissioners on the recommendation of their architect, and had in the present instance been selected from their own locality, both from his own competency, after a strict examination, and the good character and strong recommendation he received from members of the Board.

I read the order of the Commissioners to borrow the sum of 6,600*l.*, and at their request, laid before the Board the clauses of the Act which empowered the Commissioners to make the order; and I clearly stated how incumbent it was for the Board to comply with the order, and not to disobey the clear injunctions of the law on account of any dissatisfaction at the manner the provisions of the Act were carried out by the Commissioners, whom the legislature had rendered responsible for their due execution. I stated all the evils that would result to the Union, the delay of the works, discharge of the workmen, loss of interest on the advances of the loan; ultimate law expenses, and the damages that might be recovered against them by the contractor; and above all, the evil effects that would

would result to the well working of the law, and the best interests of all classes in the Union, from their setting themselves in unseemly hostility against the Commissioners, with whom it was their first duty cordially to co-operate in endeavouring to carry out the provisions of the law.

My endeavours were ineffectual, and after a debate, the spirit and temper of which I felt deeply pained to witness, a resolution was passed (*see* minutes of the 30th of June) stating, that in consequence of a difference existing between the first tender and that finally fixed on, they would adjourn the consideration of the loan, whereupon I informed them the arrangements for taking the contract was not in my department, and promised to afford every information against the next day of meeting.

I stated that the alteration from the first tender could alone have been made under the advice of the architect, and for sufficient grounds, and earnestly urged on the meeting, not on that ground, to refuse to sign the application for the loan. The Commissioners afforded them every information, and sent a copy of the architect's report, which fully explained the circumstance. (*See* letter of the 26th July, sent in reply to Minutes of 30th of June.)

At the meeting for the transaction of business (the 7th of August) in opposition to my continued remonstrance, the Board again refused to sign the application for the loan; the clearer the explanation, the more determined appeared the opposition, and the moment one point of objection was disposed of another was raised, until at last I thought it best (from the temper and spirit I saw manifested) to abstain from any attempts to influence their proceedings.

A letter was then agreed to be sent to the Commissioners, purporting to give grounds for their continued refusal to borrow the money ordered (*see* letter of the 7th of August); in this letter, the ground for refusal to sign for the loan is apparently changed from that alleged at the last meeting, viz., the difference between the first tender furnished by the contractors, and the one finally agreed on, and placed on the expense of the site, and the circumstance of the Guardians not having been consulted as to the choice thereof; and although the Guardians state in this letter "that they have no doubt of the law, as laid down by the Commissioners, viz. that the Commissioners have the power to make all arrangements, &c. as they assert;" yet, strange to say, they continued to refuse to comply with the order and the clear provisions of law, as acknowledged by themselves; the persons leading the opposition, being magistrates of the county.

In reply to the letter from the Guardians of the 7th of August, your Board directed the letter of the 24th of August to be written. (*See* letter of 24th of August.)

This letter was apparently considered by the meeting of the 25th of August, as if it neither explained or related to the subject, and the desire of the Commissioners to explain the case and bring the Guardians to a sense of their duty, and the danger of the course they were pursuing, was treated, I am forced to say, with contempt.

The Guardians passed a resolution, referring the Commissioners to their letter of the 7th of August, and stating that they considered the Commissioners' letter of the 24th did not afford any satisfactory answer, and declining then to apply for the loan. (*See* minute of the 25th of August.)

To this resolution, your Board directed the letter of the 21st September to be written in reply (*see* letter); this letter was received, if possible in a worse spirit than the last; the Board added a few marginal remarks to the letter of the 24th August, to which I have annexed explanatory notes to those remarks not already explained.

Thus, gentlemen, now stands this untoward case; and having thus made observations in the shape of a report according to your order, I proceed to comply with the latter portion of your Minute of the 25th of September, to suggest the answer to be given to the last proceedings of the Lowtherstown Board, and the steps next to be taken.

With respect to the answer to be given to the last Minute, I would suggest that a letter should be written, stating "that the Commissioners could not entertain the proposal of the Guardians to borrow 4,072 *l.* being a less sum than that directed to be borrowed by their order of the 22d of June, forwarded to the Guardians, in accordance with the provisions of the Poor Relief Act."

"That the Commissioners deeply regretted that all the explanations and remonstrances afforded since the 2d of June had failed to induce the Guardians to acquiesce

II. Minutes of Board of Guardians, &c.

in executing the legal orders of the Commissioners; that great delay to the execution of the works, and heavy expenses, would be entailed on the Union, from the course they had pursued; a course which, if unfortunately persisted in, would involve the Union in delays of a much more injurious extent, and expenses of a much greater amount than had yet taken place; and at least force the Commissioners, however painful it might be, to put into operation the powers with which the law had armed them for the protection of the interests of the Union, when, through default of the Guardians, their duties should not be duly and effectually discharged."

* The 20th.

In case of the order not being complied with on the next day of meeting *, I feel it to be my duty unhesitatingly to recommend the immediate dissolution of the Board, and the issuing an order for a new election of Guardians.

I am fully aware of the responsibility I undergo in this recommendation, and I do not make it without having for a long time calmly and anxiously considered the case; but from the spirit which I see pervades the Board of Guardians, and from the failure of the repeated attempts at explanation, argument, and entreaty on the part of the Commissioners, I am led to the conviction that the interest not only of the Lowtherstown Union, but the interests of the surrounding unions imperatively call for this exercise of the powers that the law has conferred upon the Commissioners.

I am fully alive to all the evils attendant on the calling forth of extreme power, and the danger to be apprehended from the re-action which usually attends its exercise; but in the present case I do believe that the great majority of the inhabitants of the Union do not participate in the feelings, or approve of the course taken by the Guardians in this matter.

I have, &c.

(signed) *C. G. Otway*,
Assistant Poor Law Commissioner.

No. 55.—LETTER from the Commissioners to the Board of Guardians.

(No. 9483 D/41.)

Poor Law Commission Office, Dublin,
16 October 1841.

Sir,

The Poor Law Commissioners have had under consideration Minutes of the proceedings of the Board of Guardians of Lowtherstown Union, at their meeting on the 22d ultimo; from which it appears that the Board of Guardians still refused to make application to the Exchequer Bill Loan Commissioners, for a loan of the amount required by the Commissioners' order; and they desire to state, that they cannot entertain the proposal made by the Guardians to make application for a loan of 4,372*l.*, being less than the amount specified in the order of the 22d of June last, issued by the Commissioners in conformity with the provisions of the Irish Poor Relief Act.

The Commissioners deeply regret that all the explanations and remonstrances afforded since the 2d June have failed to induce the Guardians to acquiesce in executing the legal orders of the Commissioners, and that great delay in the execution of the works, of the workhouse buildings, and heavy expenses, will be entailed on the Union, from the course that has been pursued by the Guardians; a course which, if persisted in, will involve the Union in delays of a much more injurious extent, and expenses of a much greater amount than have yet taken place; and will at last force the Commissioners, however painful it may be, to put into operation the powers with which the law has armed them for the protection of the interests of the Union, when, through default of the Guardians, their duties should not be duly and effectually discharged.

By order of the Board.

The Clerk of the Guardians,
Lowtherstown.

(signed) *Arthur Moore*,
Chief Clerk.

No. 56.—LETTER from the Contractors to the Commissioners.

(No. 9258 D/41.)

Gentlemen, Lowtherstown, 7 October 1841.

We have been at Omagh to renew a bill which we got discounted in the Provincial Bank there, and found great difficulty in getting it done, in consequence of a report which was circulated since the last meeting of the Guardians here, which was, that we would get no money to finish the work, in consequence of the Guardians refusing to sign the necessary documents to get the money from the Exchequer. We have, besides expending what capital we had in commencing the work, also raised money on our acceptance in the Omagh bank, and several bills will fall due in course of a few weeks, and the manager has refused to renew them unless our surety, Mr. Vesey, will put his name on them, which he has determined not to do unless he is satisfied, by a letter from you, that steps will be taken, either to oblige the Guardians to act, or that money will be shortly furnished to enable us to carry the work into effect; and Mr. Vesey will have no objection to assist us if you will have the goodness to state to him the probable time we may expect money; and we have laid out 2,500 *l.* which the clerk of works can testify; and we would have the roof on all the buildings, except the back range, in about six or seven weeks; you will therefore perceive that it must be ruinous to the whole concern, if we cannot contrive to continue the work, as the winter is coming on, and we could be carrying on the inside work if we had the house covered in, &c.

We remain, &c.

(signed) *M'Elroy & Hardy.*

No. 57.—LETTER from the Commissioners to the Contractors.

(No. 9258 D/41.)

Poor Law Commission Office, Dublin,
Gentlemen, 13 October 1841.

The Poor Law Commissioners desire to state, in reference to your letter of the 7th instant, that they regret the delay which has occurred in paying the instalment, which you are now entitled to receive under your contract for building the workhouse of the Lowtherstown Union. This delay has been solely owing to misapprehension on the part of the Guardians, which the Commissioners have endeavoured, and are still endeavouring to remove; and if they do not succeed, as they fully expect to do, they will then feel it to be their duty to take steps for compelling obedience to the provisions of the Irish Poor Relief Act, and will take care to protect the proper interests of the contractors, as well as the interests of the Union, so long as the former shall continue to fulfil their engagements and execute the work confided to them in a satisfactory manner.

By order of the Board,

(signed) *Arthur Moore,*
Chief Clerk.

No. 58.—EXTRACT from Minutes of Board of Guardians; 20 October 1841.

(No. 9783 D/41.)

Present:—C. G. Otway, Esq. Assistant Poor Law Commissioner.

Proposed by F. W. Barton, Esq., and seconded by Mr. George Hamilton.

Resolved, That the following letter be sent to the Poor Law Commissioners, in answer to their letter of the 16th instant, viz:

"Sir,—I am directed by the Board of Guardians, in reply, to acknowledge the receipt of theirs of the 16th instant, and to remark, that no satisfactory explanation to the objections of Guardians have been offered, viz., why 875 *l.* has been added to the building proposal, and why Mr. Otway chose to give such a sum as 697 *l.* 19 *s.* for the ground, when, if he had done his duty properly, by consulting the Guardians, it could have been had at much less. The Guardians maintain that

II. Minutes of Board of Guardians, &c.

that all the delay and expense the Union may be put to, is the fault of the Commissioners in the very improper way they have conducted the affairs of this Union since the commencement; and also have to acquaint the Commissioners that they never will give the sanction of their names to such improper proceedings.

"The Guardians, in the strongest manner, deny the insinuation of the Commissioners, that they are guilty of any default of duty; if the Commissioners had done their duty properly towards the Union, the Guardians would have obeyed their orders, but when the Commissioners choose to burthen (either from ignorance or any other motive,) the Union with unnecessary expense, the Guardians know it to be their duty to oppose it, at least not to give the sanction of their names to such improper doings."

There were 10 votes for, and 3 against this resolution and letter.

Moved by F. W. Barton, esq. that the following question be put to Mr. Otway, viz.:

"Have you seen that the sum of 150*l.* charged against the Union, for tenants' right, has been *bonâ fide* applied to that purpose?"

Mr. Otway's answer thereto:—"I have not seen any sum applied *bonâ fide* for any purpose, as no sum for providing the workhouse has been yet rendered available, by the Guardians refusing to borrow the necessary money. The agreement was entered into with Mr. D'Arcy for the site, as this Board has been repeatedly and fully informed of, and not with the occupiers, he (Mr. D'Arcy) charged 150*l.* for getting up possession from the tenants, and giving it to the Commissioners. Possession has been given to the Commissioners; it is with Mr. D'Arcy alone that the Commissioners have dealt, and not with the occupiers, and it is not necessary for the Commissioners to take any steps as to the application of the 150*l.*

* * * * * * * *

Resolved, That the clerk be directed to forward to the Secretary of State for Ireland, the following letter:

My Lord,

I AM directed by the Poor Law Guardians of the Lowtherstown Union, to forward to your Lordship copies of the correspondence between the Guardians and the Poor Law Commissioners, from the 7th of August up to the present date.

The Guardians, as your Lordship will perceive, complain chiefly of two acts of the Commissioners, viz. adding the sum of 875*l.* to the original proposal for building the workhouse, and also giving for the site, which comprises only three acres and 23 perches, Irish measure, the enormous sum of 697*l.* 19*s.*, without consulting the Guardians, or making inquiries for other sites which might have been obtained at much less cost than that agreed to by the Commissioners, which is the highest that has been given in Ireland, and by no means warranted by the importance of the village near which it is located.

The Guardians have repeatedly demanded an explanation from the Commissioners on these points, which has always been evaded, as the correspondence will show.

The Guardians complain of Mr. Otway's not consulting them on subjects with which they must, from their local knowledge, have been better acquainted with than himself, and upon which the Commissioners (in page 19 of their observations explanatory of their orders), state it is the particular duty of the Guardians to offer suggestions.

The Commissioners, by their last communication, seem inclined to bring matters to a close by dismissing the present Board, and giving no explanation as to the points in question.

The Guardians beg to assure your Lordship that nothing but a strong sense of their duty, both as proprietors and representatives of the property of others, has induced them to take the only steps left in their power, to obtain justice for the Union; they consider themselves injured either through the incapacity or malversation of the Commissioners, and request that his Excellency may order the necessary inquiries to be made into the conduct of the said Commissioners, with respect to this Union, as they (the Guardians) are most anxious to have the law enforced, and to comply with the wishes of the Legislature; at the same time they wish to have the strictest economy exercised in the expenditure of the Union.

Passed unanimously.

No. 59.—REPORT from *C. G. Otway*, Esq. Assistant Commissioner, to the Commissioners, on the foregoing Minutes.

(No. 9902 D/41.)

Gentlemen, 24 October 1841.

In reference to the Minutes of the Lowtherstown Board of Guardians of the 20th instant, referred to me for my observations, I beg leave to state in reply, that I am not aware that I have anything to add to my Report on this case of the 14th instant, in which I have detailed all the circumstances connected with the choice of the site. No. 54, p. 32.

The Guardians complain that they were not consulted as to the site. I complain that although they were aware of all the circumstances connected with the selection of the site, and saw the workhouse building for nearly three months on their own chairman's ground (who attended all their meetings), and although holding two monthly meetings during that time, that they refrained from making any objections, or offering any suggestions, at a time when much could have been considered and made use of.

I was, unfortunately, absent from the meetings on the 7th of April and 5th of May, labouring under an extreme pressure of business in then finishing the formation of Unions in the West of Donegal; this circumstance I deeply regret, as, had I been able to have attended, I could and would have informed the Guardians on any questions respecting the arrangements, and have given my best consideration to any objections or suggestions that they might have made.

As I knew the site to be one of the most eligible I ever saw, and having dealt with their chairman for it, who got up a portion of the land from another of the Guardians, I felt assured that the Guardians were satisfied with the site, and aware of the negociations made for it, especially when I saw no inquiries or objections made on their minutes on the subject; and having dismissed the matter from my mind, it was not until the meeting on the 2d of June that I heard with astonishment and pain that any objections were entertained.

The Guardians in their letter to Lord Eliot complain that an enormous sum was given for the ground, and that no inquiries were made for other sites. Both of these charges I utterly deny; I did make inquiries and inspections for other sites; and I defy any person to point out a site about the town that can be compared in eligibility to the one selected. I got the ground as cheap as I could from Mr. D'Arcy; and if I was buying it for myself, I could not have used greater exertions to get it on the cheapest terms. Considering the situation and eligibility of the ground for the peculiar purpose it was required for, I did not, and do not consider it as dear. I acted under the architect's advice and opinion as well as my own; and I think the present site cheaper at 700 *l.* than any other site that could be shown near the town would be at 400 *l.*; it is the best site in my district, and the Guardians do not and cannot complain of it.

The Guardians state in their letter to Lord Eliot, that they have repeatedly demanded explanations of the Commissioners on the points complained of, which has always been evaded; in contradiction of this statement, I have only to refer to the Commissioners' letters of the 4th and 29th of June, and the letters and papers of the 26th of July, sent in answer to the minutes of the Guardians on the 30th of June; also the letters of the 24th of August, 21st of September, and 16th of the present month; besides my repeated and explicit statements and explanations at the meetings since the 1st of June. The Guardians only direct the correspondence since the 17th of August to be sent to Lord Eliot, whereas the correspondence between the 2d of June and 7th of August is equally important.

That the Government would deem the Guardians justified in refusing to borrow the money directed by the Commissioners' order, on the grounds put forth by them, I cannot bring myself for a moment to believe as possible; under this impression, I should hope that a strong representation will be made by the Government to the Guardians of the necessity for applying for the loan as directed; and I believe that if such a reply is given to the Guardians, that they may be induced to borrow the money, and so prevent any further painful and injurious collision between the Board and the Commissioners.

Should the Government not feel it their duty thus to act, and should the Guardians still continue to refuse to obey the order, and apply for the loan, I should recommend,

II. Minutes of Board of Guardians, &c,

recommend, as I have already stated in my Report of the 14th instant, that the Commissioners at once dismiss the present Board, and issue an order for a new election of Guardians.

I have, &c.

(signed) *C. G. Otway,*
Assist[t] Poor Law Com[r].

No. 60.—LETTER from the Commissioners to the Board of Guardians.

(No. 9783 D/41.)

Poor Law Commission Office, Dublin,
28 October 1841.

Gentlemen,

It is with much regret that the Poor Law Commissioners perceive by the Minutes of your proceedings on the 20th instant, that, notwithstanding the full explanations heretofore given, and the urgent representations which have been repeatedly made, the Guardians still refuse to comply with the order bearing date the 22d of June, directing them to raise or borrow the sum of 6,600 *l.* for the purpose of providing a workhouse for the Union.

The Commissioners had hoped that their letter of the 16th instant, together with the personal representations of their Assistant Commissioner, Mr. Otway, would have led the Guardians to consider seriously and temperately all the consequences of a longer resistance to the above-named legal order. The Commissioners wish to believe that this resistance has hitherto been owing rather to a misapprehension of their duties and responsibilities on the part of the Guardians, than to any wish to oppose the law, or to embarrass the Commissioners in carrying out its provisions.

This misapprehension the Commissioners have endeavoured to remove, but unhappily, as it appears, without success; yet if the Guardians will again refer to the various letters which have been addressed to them on this subject, from the 4th of June downwards, they can scarcely fail to perceive that they have no legal or reasonable ground for refusing to obey the Commissioners' order, either with respect to the purchase of the site, or the amount of the contract entered into for building the workhouse; for the Guardians are in no way responsible for either of these acts, and have in fact nothing whatever to do with the building, until it is declared under the seal of the commission as the workhouse of the Union; whilst the Guardians are unquestionably bound to obey a legal order, a failure in which subjects them individually and collectively to the penalties provided by the Act.

It has ever been the Commissioners' wish, in all their communications with the Board of Guardians, to withhold nothing from them, but to communicate with perfect frankness and without reserve, every information affecting the interests of the Union; and the Commissioners are totally unconscious of a different course having been adopted in the case of the Lowtherstown Board, and desire very earnestly to assure the Guardians that if they entertain or ever entertained an impression that such has been the case, they are altogether mistaken, it ever being the anxious desire of the Commissioners to assist and co-operate with the Guardians in every way, and to cultivate the most frank and friendly relations.

Whilst so acting, however, the Commissioners do not forget that it is their bounden duty to uphold the law, and in any case of open and protracted resistance, to enforce its provisions. In the present instance, although it will be most unwillingly, the Commissioners consider that they have no alternative but to call the coercive provisions of the Act into operation, if the Guardians persist in refusing obedience to the order of the 22d of June. If the Commissioners' order may be either disregarded or obeyed at the option of the party to whom it is addressed, what security have the Guardians themselves for any one of their official acts, they having been constituted, and the Union itself formed, by an order under the seal of the commission, similar in legal force to the order which the Guardians have refused to obey?

The Commissioners have laid the whole case before the law officers of the Crown, whose opinion is clear upon the point at issue, and by whose advice the Commissioners will be guided in the steps which they may take in this case.

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As preparatory to other proceedings, the Commissioners herewith send you an order rescinding so much of the order of the 22d of June, as gives the Board of Guardians the option of borrowing the money required for providing the workhouse, or of raising it by rate, and directing them to take the former course within a limited period.

This new order is not to be considered as issued adversely, and if the Guardians will, as the Commissioners earnestly hope they will, yield that prompt obedience to it which the law requires, its intention will be fulfilled, and the affairs of the Union will proceed harmoniously and satisfactorily; but if on the contrary, the Guardians should disobey the order, the Commissioners must then resort to the painful alternative before indicated, and adopt such measures as their duty to the public requires.

The Commissioners entreat the Guardians not to view this statement in the light of a threat; it is not intended as such, neither is it given in any offensive sense, but solely with the view of pointing out the course which the Commissioners must of necessity take, and from which necessity, most painful as it is to themselves, and injurious as it must be to the Union, it is in the Guardians' power, and is the Guardians' duty to protect them, by a prompt fulfilment of the order herewith transmitted.

By Order of the Board.

The Chairman and Board of Guardians of the Lowtherstown Union. (signed) *Arthur Moore*, Chief Clerk.

No. 61.—Further LETTER from the Commissioners to the Clerk of the Union.

Poor Law Commission Office, Dublin,
28 October 1841.

Sir,

The Poor Law Commissioners transmit to you herewith a letter addressed to the Chairman and Board of Guardians of the Lowtherstown Union, together with a sealed copy of the order therein referred to; and the Commissioners desire that you will forthwith take steps for assembling an extraordinary meeting of the Board of Guardians on the earliest possible day, to take into consideration that letter, and the order accompanying it.

The Commissioners also request that you will give immediate information of the day of meeting to Mr. Otway, Assistant Commissioner, in order that he may attend.

By Order of the Board.

(signed) *Arthur Moore*, Chief Clerk.

No. 62.—Communication from *Edward Lucas*, Esq. Under Secretary for Ireland, to the Commissioners.

Dublin Castle, 25 October 1841.

Gentlemen,

I have been directed by the Lord Lieutenant to refer to you the accompanying papers, received by the Guardians of the poor of the Lowtherstown Union, and to request you will favour me with an explanation thereon for His Excellency's information.

See No. 58, p. 37

I have, &c.

(signed) *E. Lucas.*

No. 63.—LETTER from the Commissioners to the Under Secretary for Ireland.

(7524 d.) Poor Law Commission Office, Dublin,
28 October 1841.

Sir,

The Poor Law Commissioners acknowledge the receipt of your letter of the 25th instant, transmitting a communication received from the Board of Guardians of the Lowtherstown Union, which the Commissioners have had under consideration, together with a former communication of the 16th August, from Mr. Mac-

II. Minutes of Board of Guardians, &c.

donald, and the Commissioners desire in compliance with your request, to make the following statement on the subject, for the information of His Excellency the Lord Lieutenant.

The objections which the Board of Guardians make to the execution of the application to the Exchequer Bill Loan Commissioners for the loan, appear at present to be based upon two grounds, namely, that the terms of purchase of the site are too high, and that an addition was made to the amount of the tender originally made by the contractors for building the workhouse.

With respect to the purchase of the land forming the site of the workhouse, the Commissioners desire to state, that soon after the formation of the Union, they caused inquiry to be made as in other cases, by their Assistant Commissioner in charge of the Union, in conjunction with the architect, as to any plots of land which were suitable and obtainable for the purpose; and it was only after they had made full inquiry, and satisfied themselves that it was the most eligible in respect of situation and price for the erection of the workhouse, that the Commissioners, agreeing in their views, concluded the arrangement for purchasing the land. The terms upon which land can be obtained for the site of a workhouse depend in the case of each Union upon local circumstances, and in the present instance, that was selected which was found to be the most eligible in respect to its suitableness for the purpose, and to the terms upon which it could be obtained, and from subsequent inspection and inquiry, the Commissioners are confirmed in the view which they originally took.

The site thus purchased belonged to Mr. D'Arcy, the Chairman of the Board of Guardians, to whom all the property immediately surrounding the town also belongs, and it was at the time in the occupancy of another Guardian, and the selection of this particular plot in preference to others which had been pointed out was made a topic of conversation with the members, if it did not take place at a meeting of the Board of Guardians, by the Assistant Commissioner, and no objection whatever was stated by any one.

In reference to the increase of the sum specified in the original tender of the present contractors for building the workhouse, the Commissioners desire to state that on examination of the tenders received, it was found that the first tender of the present builders was for an amount much below what the works could be properly executed for: and as the Commissioners have found it inexpedient to bind themselves to accept the lowest tender, or a tender of such amount as does not afford a reasonable assurance of the works being properly and satisfactorily completed within the given time, and as immediately after their first tender, the present contractors sent in an application, pointing out certain errors and omissions therein, and stating that they could not undertake the building for a less sum than 4,950 *l.*; and as, moreover, the Commissioners found on inquiry that they were men of good character, and likely to execute the works in a satisfactory manner, and that they resided in the district, the Commissioners on the recommendation of their architect consented to the addition which the builders proposed to make to their tender, and accepted it at the amended amount, which was still 150 *l.* below the lowest of the other tenders received, and certainly not above what any respectable builder ought to undertake the works for, with a fair prospect of protecting himself from loss.

With regard to the statement of the Board of Guardians, that information was not given to them of the steps which were taken for providing a workhouse, the Commissioners desire to state that they are, and have been at all times, most ready to afford every information to a Board of Guardians; and so far from withholding information in this instance, the Commissioners communicated the particulars from time to time of all the proceedings which had been taken, as appears both by the letters which are contained in the communications addressed by the Guardians to the Secretary for Ireland, as well as by other letters, dated respectively the 4th June, 11th June, 26th July, and 4th August, not included therein; and the Assistant Commissioner, at every meeting of the Guardians which he attended, never failed to afford all the information that was required on every subject connected with the Union.

The Commissioners desire to refer to the 35th section of the Irish Poor Relief Act, by which the entire responsibility of all the proceedings for providing the workhouses is devolved upon the Commissioners, who are vested, for this purpose, with the powers of obtaining land for the site, of entering into contracts for the building, which is to be carried on solely under their direction and control, and

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of making and concluding all the necessary arrangements for providing a workhouse, for which purpose they are authorised to direct the Guardians to raise or borrow money; and the non-compliance with the Commissioners' orders in this respect subjects the offending parties to the several penalties provided by the Act. The Guardians have, under the Act, no control or right of interference whatever over the proceedings for providing the workhouse, nor over the workhouse itself, until it is declared under the hands and seals of the Commissioners fit for the reception of destitute poor.

The Commissioners return herewith the papers which have been referred to them in the above letters.

By Order of the Board.

(signed) *Arthur Moore*,
Chief Clerk.

No. 64.—Further LETTER from the Under Secretary for Ireland to the Commissioners.

(10,000 D.)

Sir, Dublin Castle, 29 October 1841.

In reference to your letter of yesterday's date, I am directed by the Lord Lieutenant to request that you will be pleased to furnish me with a copy of the Attorney-general's opinion on the case submitted to him by the Poor Law Commissioners, with regard to the Lowtherstown Poor Law Union.

I am, &c.

Geo. Nicholls, Esq. (signed) *E. Lucas.*

No. 65.—QUERIES submitted (in a Case) to the Attorney-general, and his Opinion thereon; forwarded to the Under Secretary for Ireland, in reply to foregoing Letter.

Your advice and opinion are desired on the various points involved in the foregoing statement, and you are especially requested to answer the following questions.

Queries:	*Answers:*
1. Whether the order of the Commissioners of the 22d June is a valid order, and a good execution of their power under the 3d and 35th sections of the Act, and such an order as the Commissioners could call upon the Court of Queen's Bench to sustain by a mandamus?	1. I am of opinion that the order of the 22d June 1841 is a clear exercise of the powers of the Poor Law Commissioners, and that the Guardians of the Lowtherstown Union ought to act in obedience to it, either by assessing the sum of 6,600 *l.* as a poor rate, or borrowing it.
2. Whether the Commissioners are competent, under the 3d and 35th sections, to order and direct a Board of Guardians specifically to borrow, or specifically to raise by a poor rate, the requisite sum, without leaving them the alternative given by the Act?	2. I think they may order them to do either.
3. Whether the Board of Guardians of the Lowtherstown Union have, by refusing up to this date to take any measures in obedience to the Commissioners' order, made themselves liable to penal or compulsory proceedings on the part of the Commissioners?	3 & 4. I do not think they are liable to be proceeded against under the 102d section; but, in my opinion, the Commissioners may and should dissolve the Board of Guardians if they continue in default by refusing to assess.
4. Whether the said Board of Guardians have committed such default, as incurs the liability of being dissolved by the Commissioners under the 26th section?	
5. Whether	

5. Whether the members of the Board, by wilfully neglecting or disobeying the orders of the Commissioners, have brought themselves individually within the penal provisions of the 102d section?

5. I think not; the default is in their corporate capacity, and in that no proceeding under the 102d section can be had against them.

6. Whether the Court of Queen's Bench would upon application grant a mandamus, unless it appeared that the Commissioners had previously acted upon the 26th section, so as to exercise all their own authority, before having recourse to that of the Court?

6. I think not: when the Act provides a special remedy, and one which is within the power of the Commissioners, they ought to avail themselves of it, and should not apply for a mandamus.

7. Whether, in the event of a mandamus being issued, proceedings could be taken under it against every or any member of the Board individually, or whether it must be directed against the whole Board in their corporate capacity; or, in other words, whether (as would be desirable) the consequences of the disobedience of the Board could be made to fall upon the individual members so disobeying, in their persons or properties, or whether the Board could avail themselves, collectively and officially, of the Union funds in the payment of costs or of penalties?

7. The proceedings by mandamus, if proper and if adopted, might be followed by attachments against the individuals whose default in resistance shall have occasioned the disobedience of its mandate. — *Rex* v. *Churchwardens of Saiop*, Buller Nisi P. 214.

(signed) *F. Blackburne.*

15 October 1841.

8. Whether you recommend the Poor Law Commissioners to apply for a mandamus; which if you advise, you are requested to give them such instructions as may appear to you to be necessary for their guidance in taking that course.

No. 66.—EXTRACT from Minutes of Board of Guardians of the Lowthers-town Union; 8 November 1841.

Present:—C. G. Otway, Esq. Assistant Poor Law Commissioner.

The Minutes of the preceding meeting being read,

The Poor Law Commissioners' Letter of the 28th October, directing the clerk to summon an extraordinary meeting of the Board of Guardians to consider the Commissioners' letter of the same date, in answer to the Minutes of last meeting, and a sealed order, dated 25th October 1841, rescinding part of the order of the 22d June, and directing the Guardians to borrow the sum of 6,600 *l.* for providing a workhouse for the Union within 21 days from the date thereof, being all read;

Proposed by F. W. Barton, esq. and seconded by Mr. Christopher Graham, That the following questions be put to Mr. Otway, Assistant Poor Law Commissioner:—

Question 1. Why did you make choice of ground without consulting us, when your instructions are that we are to give our opinion of local subjects?

Mr. Otway's Answer. I have already fully and repeatedly explained to the Guardians the whole of the course I adopted with regard to the selection of a site for their Union, and I would always have been most grateful to receive any suggestions or to listen to any objections, had they offered or made any such. In conformity with the printed observations on the Commissioners' orders which were in their possession, and to which they now refer, and I very much regret the Board should have withheld any intimation of their objections to the arrangements, which they had long previously been made acquainted with, until the 2d June, when it would have been out of the power of the Commissioners to have attended to their objections, even had they thought such valid; that I regret I was unavoidably absent from the meetings of the 7th April and 5th May, when I could

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and would have gladly afforded the Board any information on the subject, had I been at the meetings of the Board.

2. Why did not you consult us before you added 878*l.* to proposal?

This subject is not in my department. I gave every information I was in possession of, and the subject has been fully explained in the letters of the Commissioners to the Board.

3. Why did not you open again to competition the building when you allowed the present contractor to increase his proposal?

Same as No. 2.

4. Have you further information as to the way the 150*l.* was laid out?

No further information than I gave on the last day.

Mr. Otway, Assistant Commissioner, brought before the consideration of the Board the Poor Law Commissioners' order of the 25th October, and urged them to act in conformity with it.

The Board refused to make the application.

No. 67.—REPORT from Mr. *Otway*, Assistant Commissioner, on foregoing Minutes.

(10,437 D/41.)

Gentlemen, 11 November 1841.

In conformity with your minute on the proceedings of the Lowtherstown Board of Guardians on the 8th instant, received by me this day, I beg leave to report as follows:

I brought before the consideration of the Lowtherstown Board of Guardians your order of the 25th ultimo, and I urged on the Guardians as earnestly as was in my power, the necessity for an immediate compliance with its directions, having first afforded the Board every information and explanation I was able.

I, however, regret to state, that the Board refused to comply with the order.

From some expressions that were made, and from some doubts that were expressed during the discussion on last Monday, I am led to renew the hope that for so long a time I anxiously cherished, that the Guardians may yet be led to see the injurious effects on the best interests of the Union of the course they are pursuing, and the necessity for their compliance with the law and the orders of the Commissioners.

As I would deprecate the exercise of any of the compulsory powers with which the law has armed the Commissioners, while the slightest ground for a reasonable hope remained, that the Board of Guardians might be led, from explanation, time for consideration, or from further entreaty, to co-operate with the Commissioners in carrying out the law; I now respectfully yet earnestly ask the Commissioners to amend their order of the 25th ultimo, and to extend the time given for a compliance with the order from the 15th of the present until after the 15th of next month.

I ask until after the 15th of next month for the following reasons; the Board of Guardians on last Monday adjourned to their ordinary meeting day, next Wednesday, in order to comply with their resolution of the 20th ultimo, but as a number of Guardians were going to Dublin, and would be absent on next Wednesday, the understanding was agreed upon, that the meeting on that day would not be for the despatch of business, but merely for the purpose of adjourning to the 15th of December, the day for the ordinary meeting in due course after Wednesday, I do not deem that it would be advisable to summon another extraordinary meeting, or that it is at present necessary to address any further communications to the Board of Guardians; all I now ask for is, to give the Guardians further time for consideration, until the meeting after next Wednesday, and to enable me on that day again to urge their consideration the duty of acting in conformity with the order, and to offer them again such explanations as may be in my power to afford, or that I may be able to procure for them.

I am, &c.
(signed) *C. G. Otway*,
Assistant Poor Law Commissioner.

II. Minutes of Board of Guardians, &c.

No. 68.—EXTRACT from the Minutes of the Board of Guardians; 17 November 1841.

(10633 D/41.)

Resolved, That in consequence of our not being able to receive any satisfactory answer to our letters to the Poor Law Commissioners, we authorise Folliott Warren Barton and James Lendrum, esqrs., two of our Board of Guardians, to wait on the Poor Law Commissioners in Dublin, and ask explanation relative to the differences between the Board of Guardians and the Commissioners.

Passed unanimously.

No. 69.—MINUTES of the Poor Law Commissioners, Dublin, on the attendance of a Deputation from the Board of Guardians; 19th November 1841.

The Board had an interview with Mr. Folliott Warren Barton, and Mr. James Lendrum, Guardians of the Lowtherstown Union, who attended in pursuance of a resolution passed by the Board of Guardians, on the 17th instant, directing them to wait on the Commissioners; and discussed the whole question at issue between them and the Guardians in respect to the raising or borrowing of the money required for providing the workhouse, when it was agreed that the Commissioners should be furnished with a written statement of the several matters connected therewith.

No. 70.—LETTER from Messrs. *Barton* & *Lendrum*, deputed by the Board, to the Commissioners.

(10,743 a.)

Sir, Sackville-street Club House, 20 Nov. 1841.

Having been deputed by the Board of Guardians of Lowtherstown Union, to confer with the Poor Law Commissioners relative to the subjects at present under discussion, we beg, in consequence of our conversation with you on the 19th instant, to suggest to the Board of Commissioners, that should they think proper to give to the Board of Guardians a satisfactory guarantee that in the event of the Guardians, at their next meeting, acceding to the orders of the Commissioners, and executing the bond for the full amount required to be raised, no payments exceeding the amount of 300 *l.* for the site of the workhouse, and 4,078 *l.* to the building contractors, shall be made from said fund, until the result of an inquiry before Parliament or other competent tribunal, into the circumstances connected with the purchase of the site and the completion of the contract shall be known, it would probably have the effect of removing the objections which at present exist in the minds of the Guardians to complying with said order of the Commissioners.

We shall be most happy to receive any communication on the part of the Commissioners which you may think proper to address to us,

And have, &c.

George Nicholls, Esq. (signed) *Folliott Barton.*
Poor Law Commissioners' Office. *James Lendrum.*

No. 71.—LETTER from the Commissioners to the Deputation of Guardians.

(10,743 D.)

Poor Law Commission Office, Dublin,

Gentlemen, 24 November 1841.

The Poor Law Commissioners received on the 22d instant your letter of the 20th, in which you state, on behalf of the Lowtherstown Board of Guardians, that their present objections to comply with the order to borrow, would probably be removed if the Commissioners would guarantee that not more than 300 *l.* should be paid for the site, nor more than 4,078 *l.* under the contract for building

ing the workhouse, until the circumstances connected with the purchase of the site and the making the contract should have been inquired into.

The Commissioners are always desirous of affording every satisfaction to Guardians, individually and collectively, whenever they can do so consistently with their public duty; and in the present instance readily assure the Lowtherstown Board, through you, that the purchase-money for the site shall not be paid until the question of amount has been again considered; and as the amount agreed to be paid to Mr. D'Arcy for the land appears to be unsatisfactory to many members of the Board of Guardians, the Commissioners suggest whether it might not be the best and most satisfactory mode of proceeding, for Mr. D'Arcy and the Board each to appoint an indifferent person to say what would, in their judgments, be a fair price under the circumstances; and if these parties cannot agree, let them name an umpire.

The Commissioners cannot doubt that Mr. D'Arcy would readily assent to such a proposal, for he must be sensible that in agreeing to the price for the site, the Assistant Commissioner placed himself entirely in his hands. It was natural, if not necessary, that he should do this, Mr. D'Arcy being the Chairman of the Board of Guardians, and of course therefore possessing their confidence, and in constant communication with them, and being moreover the owner of the town and property immediately adjoining. He therefore was the most fitting person for the Assistant Commissioner to communicate with on the occasion, and the Commissioners always presumed that whatever was done respecting the purchase of the site, would have been communicated to the Board of Guardians by Mr. D'Arcy, from whom it was obtained; and by Mr. Johnson, another Guardian, who was the tenant in possession. Seeing, however, that this was not the case, and that misapprehension has arisen in consequence, the Commissioners offer the above suggestion, as the most likely mode of removing existing differences.

With respect to the second point adverted to in your letter, namely, the payment to the contractor for building the workhouse, the Commissioners have to remark that the contract is a regular instrument, duly executed by, and legally binding on the contracting parties, and must be fulfilled to the letter. No variation or compromise can be admitted without endangering the authority of the instrument, which must be carefully guarded against.

In their lengthened interview with you on the 19th instant, the Commissioners regretted to perceive that there was an impression on the part of the Guardians that the original tender of the contractors ought not to have been increased from 4,072 *l.* to 4,950 *l.*; and also that the Commissioners had not been sufficiently communicative with respect to this and other matters affecting the interests of the Union.

The Commissioners can now only repeat the assurances which they then gave you personally, that it is their earnest desire to afford the fullest information to Boards of Guardians, and to cultivate the most frank and unreserved communication with them; but the heavy pressure of business upon the office, and the total occupation of their time, often prevents their doing this to the extent they wish; and they are compelled in such cases to depend upon the Assistant Commissioners to give that information and those explanations to Boards of Guardians which the Commissioners themselves are precluded from affording in a written shape.

Very unfortunately, in the instance of Lowtherstown Union, Mr. Otway was prevented from attending two of its meetings; on one occasion by illness, and another by his being unavoidably detained in the north of Donegal. Had he been present at these meetings, the fullest information would have been afforded by him to the Guardians, both as to the purchase of the site and the amount of the contract. As respects the latter, it was stated to you at this office on the 19th instant, that the Commissioners do not pledge themselves even to accept the lowest tender, and, in fact, rarely do so; but they look to the character and capabilities of the parties tendering, and especially to the amount for which the Commissioners know that the work can be duly performed, a wide experience having shown them, that in every case where the contract is taken at an inadequate amount, the result is unsatisfactory. There is moreover no power to compel the fulfilment of a tender until the contract has been duly executed, after which, it of course becomes equally binding on all the parties included in it.

In the present case, Hardy & M'Elroy's first tender was, as you are aware, 4,072 *l.*, but this amount was so much below what the Commissioners knew the

II. Minutes of Board of Guardians, &c.

work could be executed for, that they certainly would not have accepted it; subsequently, however, the parties amended their tender, stating as a reason that some errors and omissions existed in the first, which they withdrew, and then offered to execute the work for 4,950 *l.*, a sum certainly below the average cost of erecting houses of like size, and 150 *l.* below the lowest of the other tenders; but still, as it appeared to the Commissioners' architect that it would be possible to do the work in a proper manner for this sum, and as the parties were locally resident and of good character, and had erected other buildings in the town and neighbourhood satisfactorily, the Commissioners considered that they were acting best for the interests of the Union by accepting the amended tender, and a contract was entered into with Messrs. Hardy & M'Elroy accordingly.

This is the whole of the case as respects the contract for building the workhouse, and the Commissioners understood that it had been pretty fully stated in the architect's report on the tenders, a copy of which was forwarded to the Board of Guardians; but on reference it appears that the results only were stated, with the architect's recommendation that Messrs. Hardy & M'Elroy's amended tender should be accepted.

In conclusion, the Commissioners wish, through you, again to impress upon the Lowtherstown Board of Guardians the necessity of their forthwith taking steps for obtaining the requisite loan from Government, in conformity with the Order, bearing date the 25th October 1841.

By Order of the Board.

(signed) *Arthur Moore*,
Chief Clerk.

No. 72.—LETTER from the Deputation of Guardians to the Commissioners.

(No. 10,850 D.)

Sir, Sackville-street Club House, 25 November 1841.

We beg to acknowledge the receipt of your communication of the 24th instant, which we will take the earliest opportunity of submitting to the consideration of the Board of Guardians of Lowtherstown Union,

And have, &c.

(signed) *Folliott Barton.*
James Lendrum.

No. 73.—EXTRACT from the Minutes of the Board of Guardians; 15 December 1841.

No. 11,471 D/41.)

Present:—C. G. Otway, Esq. Assistant Poor Law Commissioner.

The minutes of preceding meeting being read,

A letter from F. W. Barton and James Lendrum, esqrs. to the Commissioners, dated 20th November, the Commissioners' letter of the 24th November, and Messrs. Barton and Lendrum's letter of the 25th November, being all read by Mr. Barton,

Moved by F. W. Barton, esq. that the letters he read be inserted in the minute book.

Passed unanimously.

Moved by F. W. Barton, esq. and seconded by W. Graham, esq.

Resolved, that the Board of Guardians do accede to the suggestion of the Poor Law Commissioners of referring the difference as to the price of the site to arbitration.

Passed unanimously.

The question of arbitration being put to Mr. D'Arcy by Mr. W. Graham, Mr. D'Arcy gave the following reply; viz.

"Not having had any communication from the Commissioners, with whom I had the dealings on the part of those I dealt for, I must, with every respect to the Guardians, refuse giving an answer to the suggestion through the Guardians."

Proposed

II. Minutes of Board of Guardians, &c.

Proposed by W. Archdall, esq. and seconded by Christopher Graham.

Resolved, That the Board of Guardians having acceded to the suggestion of the Poor Law Commissioners concerning an arbitration regarding the price of the site of the workhouse; and the foregoing answer having been given by Mr. D'Arcy, they consider it would be premature to apply for any loan until the price of the site and building, and all questions regarding them, have been satisfactorily settled.

Passed unanimously.

The following question was proposed to be put to Mr. Otway, Assistant Commissioner, by F. W. Barton, esq. and seconded by Christopher Graham; viz.

"Did you settle the price of the site and situation of this Union Workhouse before this Board of Guardians were formed?"

Mr. Otway's answer: "The Poor Law Commissioners did not settle the price" of the site and situation previous to the formation of the Board of Guardians.

Proposed by W. Archdall, esq. and seconded by Colonel Barton, and passed unanimously.

That Mr. D'Arcy's reply to the foregoing be inserted in the minutes, which was as follows; viz.

Mr. D'Arcy requests to be permitted to state to the Board of Guardians, in consequence of a statement made in the Commissioners' letter to Messrs. Barton and Lendrum, that he denies that the Assistant Commissioner placed himself entirely in his hands, and that Mr. D'Arcy had not any communication with the Commissioners about the purchase of the site since before he was appointed chairman of the Lowtherstown Board."

No. 74.—LETTER from the Commissioners to *William D'Arcy*, Esq.

(11,471 D/41.) Poor Law Commission Office, Dublin,

Sir, 23 December 1841.

The Poor Law Commissioners having again had under consideration the circumstances connected with the arrangements for providing a workhouse for the Lowtherstown Union, together with the correspondence which has taken place on the subject, desire to call your attention thereto, especially in reference to the proceedings at the last meeting of the Board of Guardians.

The deputation which attended the Commissioners from the Board of Guardians on the subject, having made a proposition relative to the amount of purchase money for the site, which amount is objected to by the Guardians, as being too high, the Commissioners suggested that the matter in question should be settled by a reference; and they now forward to you an extract from their letter addressed to the deputation, which will convey to you their views on this point.

No. 10,743 D, 24 Nov., par. 2, p. 47.

The Commissioners perceive from the minutes of the Guardians at their meeting of the 15th instant, that you then declined to accede to the above suggestion, as made through the medium of the Board of Guardians; and the Commissioners now wish to draw your attention again to the subject, in the hope that you will accede to the course suggested.

Much delay and injury to the best interests of the Union have arisen from the objections entertained by the Guardians to the price of the site; and the Commissioners trust that they may rely upon your co-operation in removing the objections now entertained on this head, which it is believed your acceding to the reference suggested by the Commissioners, and accepted by the Guardians, would be the means of doing.

By Order of the Board.

(signed) *Arthur Moore*, Chief Clerk.

No. 75.—LETTER from *William D'Arcy*, Esq. to the Commissioners.

(11,805 D.)

Sir, Necarn Castle, 27 December 1841.

I am in receipt of your letter dated the 23d instant, with the extract enclosed, and in reply beg to say that I cannot comply with the suggestion you mention, and

Am, &c.

(signed) *William D'Arcy*.

A. Moore, Esq.
Poor Law Office.

No. 76.—LETTER from the Contractors' Solicitor, applying for Payment to them.

(288 D/42.)

Sir, Office, 36 Dame-street, 7 January 1842.

I HAVE received instructions to apply to you from Messrs. M'Elroy and Hardy, the contractors for building the Fermanagh Workhouse, relative to the sum now due to them in that respect amounting to near 3,000 *l.* The correctness of their proceedings have been already certified to the proper authorities, and it is a very great hardship on persons situated as they are, to have such a sum remaining due to them, and in fact, if not put at once in course of payment, my instructions are to take such steps as the law may require to enable them to obtain the amount of their just demand.

I am, &c.

George Nicholls, Esq. (signed) *John Murphy.*
Poor Law Office, Custom House.

No. 77.—LETTER to Contractors' Solicitor, in reply to the foregoing.

(No. 288 D/42.) Poor Law Commission Office, Dublin,

Sir, 10 January 1842.

THE Poor Law Commissioners acknowledge the receipt of your letter of the 7th instant relative to the amount due to Messrs. M'Elroy and Hardy under their contract for building a workhouse for the Lowtherstown Union; and desire to state that having entered into the contract in pursuance of the provisions of the Irish Poor Relief Act, and in behalf of the Board of Guardians of the Union, the Commissioners are making arrangements with them to raise the amount out of which the contractors' claims will be liquidated; until those arrangements are completed, the Commissioners have no fund at their disposal out of which payment can be made to Messrs. M'Elroy and Hardy.

By Order of the Board.

(signed) *Arthur Moore,*
Chief Clerk.

No. 78.—EXTRACT from the Minutes of the Board of Guardians; 12 January 1842.

(No. 446 D/42.)

Present:—C. G. Otway, Esq. Assistant Poor Law Commissioner.

THE Minutes of the preceding meeting being read, the Board proceeded.

Proposed by Mr. Barton and seconded by Christopher Graham,

Resolved, That we consider the Commissioners and Wm. D'Arcy ought to explain the contradictions in their various letters and assertions, entered on the Minutes of the proceedings of the 15th ultimo, before the Board entertain the subject of the grant of the money for the building and site of the poorhouse.

There were nine votes for the resolution, and seven against it.

A letter from the building contractors, M'Elroy and Hardy, being sent and refused.

(Copy.)

Lowtherstown Union Board of Guardians.

Gentlemen,

We, the contractors for your workhouse, beg to call your attention to our case and situation at present; we have laid out in building at Lowtherstown, 3,000 *l.*, and are actually in the habit of renewing bills to the amount of 2,600 *l.*; the last bill we renewed for 400 *l.* cost us 9 *l.* 11 *s.* 8 *d.* discount, stamps, and commission, not including travelling expenses, which would bring up 10 *l.*; this repeated six or seven times in three months, would positively ruin us. The building is also suffering for want of cover, besides we have a very hard contract; we most sincerely request you would allow us money, as we endeavoured always to do our work well, and we hope you will have the goodness not to connect us with any difference of opinion

opinion which may have arisen at any of your former meetings, with reference to our contract.

We are ready at any time we are called on to give a satisfactory explanation of our conduct, in taking it out with the Commissioners; we sincerely hope you will comply with the above request.

We have, &c.

(signed) *M'Elroy & Hardy.*

No. 79.—EXTRACT from the Minutes of the Board of Guardians; 9 February 1842.

(No. 1725 D/42.)

Present:—C. G. Otway, Esq. Assistant Poor Law Commissioner.

THE Minutes of the preceding meeting being read, Mr. Otway strongly urged the Board of Guardians to the necessity of their signing the deed for the advances to the Exchequer Loan Commissioners, in order to prevent the injury that was taking place to the workhouse and the contractors; and stated to the Board that if they would sign the deed for the advance, he would give any guarantee they would require, that the Commissioners would not apply any sum to the payment of the site until the circumstances connected with the purchase of it should have been inquired into.

The Board refused to sign the deed for the advance of the full sum required.

No. 80.—LETTER from the Contractors to the Commissioners, renewing Application for Payment.

(1955 D.)

Gentlemen, Fintona, 14 February 1842.

WE beg to inform you that our Board of Guardians for Lowtherstown Union Workhouse have acted as formerly, absolutely refusing to give us any money. We hope you will have the goodness to let us know what you intend to do with us, as our situation at present involves both our credit and character, having in a few days nearly 1,000 *l.* bills to renew, and our friends are refusing to support us any longer, seeing the business so long protracted. We earnestly hope the Commissioners will exercise the powers vested in them immediately, as it is now full time we should commence to build, and the delay will be attended with very bad consequences both to us and the work, as the unslated work has suffered a great deal of injury from the severity of the winter already. We have been advised to memorial the Government, and state our grievances; but we are unwilling to do so without apprising you; and we will feel obliged to you for your advice, as something must be done. Please to give us an answer at your earliest convenience.

We remain, &c.

(signed) *M'Elroy & Hardy.*

No. 81.—Further LETTER from the Contractors to the Commissioners.

(2563 D/42.)

Sir, Fintona, 26 February 1842.

As we did not keep any copy of the estimate, bond and contract, we entered into for the erection of the Fermanagh Workhouse, we shall feel much obliged by your directing us to be furnished with copies.

We are, &c.

George Nicholls, Esq. (signed) *M'Elroy & Hardy.*
Poor Law Office.

No. 82.—LETTER from the Commissioners to the Contractors, in reply to the foregoing Letter.

(No. 1955 D/42.)

Poor Law Commission Office, Dublin,
3 March 1842.

Gentlemen,

The Poor Law Commissioners have had before them your letter of the 14th ult. relative to the payment of the instalments due to you on account of your contract for building the workhouse of the Lowtherstown Union; and in reference thereto the Commissioners desire to state that the next meeting of the Board of Guardians is to be held on the 9th instant, and the Commissioners having been in communication with them and with the Assistant Commissioner for the Union on the subject, they trust that the Guardians will interpose no further obstacle to the obtaining of the loan, from which the instalments are to be paid when it becomes available.

In accordance with the request contained in your letter of the 26th ult., the Commissioners transmit herewith copies of your contract, and the bonds of security connected therewith.

By Order of the Board.

(signed) *Arthur Moore*, Chief Clerk.

No. 83.—EXTRACT from the Minutes of the Board of Guardians; 9 March 1842.

Present:—C. G. Otway, Esq. Assistant Poor Law Commissioner.

The Minutes of the preceding meeting being read,

Mr. Otway brought before the Board the necessity of the Guardians making application for the advance to the Exchequer Loan Commissioners, in the same manner as he did at the last meeting. The application was refused by the Board.

Proposed by William Graham, and seconded by Guy Bleakley:

Resolved, That William Archdall and F. W. Barton, esqrs. be deputed to communicate, as they see best, with the Poor Law Commissioners, with a view to settle all matters in dispute relative to the price of the site of the poorhouse.

Passed unanimously.

Proposed by William Graham, and seconded by Mr. Barton:

Resolved, That the Poor Law Commissioners be requested to suspend the functions of the clerk of works, as at present but three tradesmen are employed.

There were nine votes for the resolution, and three against it.

No. 84.—LETTER from Messrs. *Archdall* and *Barton*, a Deputation from the Board of Guardians.

(No. 2979 D/42.)

Gentlemen, Riversdale, Enniskillen, 9 March 1842.

We having been deputed by Board of Lowtherstown Guardians to communicate with you relative to the dispute relating to the price of the site of the workhouse, request to know, if the Board agree to levy the sum of 6,202*l.* 1*s.* (being less than demanded by 397*l.* 19*s.*), would Commissioners guarantee that no further demands, directly or indirectly, will ever be made towards paying said sum, which Board considers is so much above value of site.

We have, &c.

(signed) *William Archdall*, Vice Chairman.
F. W. Barton, Deputy Vice Chairman.

No. 85.—MINUTE of Board in Dublin, on Attendance of Deputation, 14 March 1842.

Mr. Barton had an interview with the Board, as a deputation from the Board of Guardians of the Lowtherstown Union, on the subject of the workhouse site.

No. 86.—MINUTE of Commissioners, on further Attendance of Deputation; 18 March 1842.

Mr. Barton had an interview with the Board, as a deputation from the Board of Guardians of the Lowtherstown Union, on the subject of the workhouse site, accompanied by Mr. Otway, Assistant Commissioner, and Mr. Vesey, one of the contractors' sureties.

No. 87.—LETTER from *F. W. Barton*, Esq. Deputy Vice-Chairman, deputed by Board of Guardians.

(No. 3803 D/42.)

Sir, Sackville-street Club, 29 March 1842.

Will you have the goodness to have sent to me copies of the letters that have passed between Mr. Collum, as agent for Mr. D'Arcy, and the Poor Law Commissioners, relative to the purchase of the site for the Lowtherstown Union; or, if such full information is not convenient, the numbers of letters and dates of each that have passed on each side will fully answer the purpose. An early answer will oblige, as I want the information to lay before the Board at their next meeting, on the 6th of April, and I leave town on the 4th.

Your, &c.

George Nicholls, Esq. (signed) *F. W. Barton.*

No. 88.—NOTE of Answer given by the Commissioners to Mr. *Barton.*

The Commissioners stated they could not give copies, but if he would call at the office he could see all the original papers, as well as the Attorney-general's opinion on the case of the Lowtherstown site.

Mr. Barton attended and referred to the papers accordingly.

No. 89.—EXTRACT from Minutes of Board of Guardians; 6 April 1842.

(No. 4262 D/42.)

First meeting of the Board of Guardians of the Poor of the Lowtherstown Union, for the year ending 25th March 1843, held in the Court House of Lowtherstown, pursuant to adjournment from Wednesday, the 9th ultimo.

Present:—C. G. Otway, esq. Assistant Poor Law Commissioner.

Mr. Otway brought before the Board the necessity of executing the deed of application to the Exchequer Loan Commissioners, for the advance of the sum required, in accordance with the orders of the Poor Law Commissioners, and explained to the new Board the circumstances of the difference of opinion existing amongst the old Board as to the price of the site.

Proposed by Mr. Barton, and seconded by Mr. Thomas Humphreys:
Resolved, That the Board refuse Mr. Otway's application for a grant of money until their previous objections are satisfied.

There were 19 votes for, and 3 against the resolution.

Proposed by Mr. Barton, and seconded by Mr. Lendrum:
The sum of 150*l.* having been demanded for purchasing up tenants' rights, we, having heard no such sum has been *bonâ fide* expended for such purpose, request the Commissioners will institute an inquiry whether or not such sum has been so applied.

Passed unanimously (except one vote).

No. 90.—LETTER from the Contractors to the Commissioners, applying for Payment.

(No. 4299 D/42.)

To the Honourable the Poor Law Commissioners for *Ireland.*

Gentlemen, Fintona, 8 April 1842.

I BEG to call your attention to our situation at present; there was a bill for 203*l.* protested on the 6th of this month; we cannot hold out any longer. I request you would take steps to get us money; in case you do not exercise the authority vested in you by Government, we will be put to the necessity of applying elsewhere for redress, and I can assure you we cannot avoid doing so any longer; our expenses are immensely weighty at present, and if there is not something done, I do not know where it will end. I request your reply as soon as possible.

I have, &c.
(signed) *Joseph M'Elroy.*

No. 91.—LETTER from the Commissioners to the Contractors, in Reply to the foregoing.

Poor Law Commission Office, Dublin,
Sir, 9 April 1842.

THE Poor Law Commissioners acknowledge the receipt of your letter of yesterday's date, applying for payment of the amount due to you in respect of the Lowtherstown Union Workhouse, and desire to state that they are now considering what measures must be taken to procure the requisite funds.

By Order of the Board.

Mr. Joseph M'Elroy. (signed) *Arthur Moore,* Chief Clerk.

No. 92.—COMMUNICATION from the Secretary of State for the Home Department to the Commissioners; enclosing Letter from Mr. *Vesey,* one of the Contractors' Sureties.

Gentlemen, Whitehall, 5 April 1842.

I AM directed by Secretary Sir James Graham to transmit to you the enclosed copy of a letter from Mr. Samuel Vesey, complaining that the advances stipulated to be made under the contract for building a Union workhouse for the Union of Lowtherstown, county of Fermanagh, have been withheld, and to request that you will report thereon for Sir James Graham's information.

I am, &c.
(signed) *H. Manners Sutton.*

Enclosure in foregoing Letter.

Sir, Derrybard House, Fintona, 2 April 1842.

HAVING altogether failed in my endeavours to obtain redress from the Poor Law Commissioners, I am compelled to submit to your consideration the following circumstances:—In the early part of last year the Commissioners advertised for contracts to be sent in to them for building the workhouse for the Union of Lowtherstown, in the county of Fermanagh, and the proposals sent in by Messrs. Joseph M'Elroy and Alexander Hardy of Fintona, in the county of Tyrone, builders, for the sum of 4,950*l.* having been accepted, a contract pursuant to the Commissioners' forms was entered into, and executed on the 19th February 1841, between the Commissioners and Messrs. M'Elroy & Hardy, and the bonds required by the Commissioners as security for the performance of the contract were also entered into, in one of which I joined in the sum of 500*l.*

By the terms of the contract, advances were from time to time made by the Commissioners to the builders upon the certificate of the Commissioners' architect, to be from time to time obtained for that purpose.

Messrs.

Messrs. M'Elroy & Hardy commenced the erection of the workhouse upon the site appointed by the Commissioners, and have brought the building very nearly to a state of completion; and there is now due to them for the work as performed a sum of 3,000 *l.*; as they have never been able to obtain one shilling in payment thereof from the Poor Law Commissioners, and for that sum they are, in fact, my debtors, as they obtained from me the means of carrying on the work, and for which I hold their securities.

The contractors some time since applied to the Commissioners for payment, and I have also repeatedly done the same, but without success, the Commissioners alleging as an excuse, that the Guardians of the Union had refused to execute the bond necessary to enable them to obtain the means for payment; and upon referring to the Guardians, they have stated their reasons for such refusal to arise from the site on which the workhouse is erected being decided on without previous communication with them, and that the price agreed to be given by the Commissioners for the purchase of the site, namely, 700 *l.* for three acres of indifferent land, was most extravagant, and was occasioned by reason of there not having been any public competition had for the site; and that a sum of 150 *l.* was also claimed as the purchase of certain tenants' interests, which the Guardians had reason to believe was not in fact paid.

There does not appear the most remote chance of these differences being settled; and although the Commissioners have powers vested in them by the Poor Law Act to meet such a case as now exists, by the removal of the present Guardians and the appointment of others, they have declined so to do, although I have repeatedly pressed Mr. Nicholls (the Commissioner resident in Ireland) on the subject.

The contractors, it would appear, are without legal remedy in the premises, either against the Commissioners or the Guardians; for by the terms of their agreement, they cannot enforce payment from the Commissioners until they shall have previously obtained means for the purpose upon the bond to be executed by the Guardians, and there being no privity or agreement between the contractors or the Guardians, they cannot have any redress as against them, and they are thus exposed to the hardship of the money honestly due to them being withheld by reason of differences not in any manner attributable to, or created by them.

Under such circumstances, I trust you will consider the present application for your interference not to be unreasonable, and that you will be pleased to exercise your authority over the Commissioners, so as to enable justice to be done to the two individuals on whose behalf I address you.

I have, &c.

The Right hon. Sir James Graham, Bart. (signed) *Samuel Vesey.*
&c. &c. &c.

No. 93.—LETTER from the Board in *Dublin* to the Secretary of State for the Home Department.

(No. 4295 D/42.) Poor Law Commission Office, Dublin,
2 May 1842.

Sir,

Your letter of the 5th ultimo, enclosing the copy of a letter from Mr. S. Vesey, complaining of the nonpayment of the instalments due to the contractors for building the Lowtherstown Union Workhouse, has been forwarded to me from the office in London; and I beg to state for Sir James Graham's information, that there is ground for Mr. Vesey's complaint, the instalments due under the terms of the contract not having been paid, owing to the Guardians having refused to raise the money required for that purpose.

We have continued to use our best endeavours to induce the Guardians to do what is needful in this matter, but hitherto without success; and we are now waiting to ascertain whether a better and more reasonable spirit will actuate the new Board recently elected, before having recourse to coercive measures, which on all accounts and on all occasions we are most anxious to avoid, if it be possible.

The grounds of objection to raising the money on the part of the Guardians is, that we have agreed to give too much for the land constituting the site of the workhouse, this land having been obtained from Mr. D'Arcy' the chairman of the Board of Guardians, and owner of the whole town and adjacent property. This

question has greatly increased the intensity of the feuds which previously existed in the district, and has led to Mr. D'Arcy's being displaced from the chair, a decided majority of the Guardians being opposed to him on it. With the view of removing all just cause for complaint on this score, we have recommended Mr. D'Arcy to submit the question of price to a reference. This he has hitherto refused to do, because he says it would give his enemies a triumph; but I still hope that he will consent to adopt what seems the only practicable mode of escaping from our present dilemma, without having recourse to coercive proceedings; which, however, must perforce be adopted if all else fails, in order to enable us to make the payments to which the contractor is legally and equitably entitled.

I have, &c.
(signed) *Geo. Nicholls.*

No. 94.—LETTER from Mr. *Otway*, Assistant Commissioner, to the Commissioners.

(5106 D/42.)

My dear Sir, 20 April 1842.

I FORWARD you a rough draft of a letter, such as I should propose to be sent to Mr. D'Arcy. Should such a letter be considered advisable to send him, I beg I may at once be informed of it. If Mr. D'Arcy agree to the proposal as contained in the draft of the letter I now send you, I think the Board of Guardians will also consent, at all events they ought, and if they refuse it will be placing themselves more clearly in the wrong, and justify the Commissioners in at once compelling them to raise the money and to obey the orders. I do not think it would be advisable to take any steps as to the inquiry sought by the Guardians as to the 150*l.* Mr. D'Arcy stated in his letter he had expended in getting up possession of the site from the occupiers, until after Mr. D'Arcy's answer is received, should the letter I propose be sent to him.

Yours, &c.
(signed) *C. G. Otway.*

George Nicholls, Esq.
Poor Law Commission.

No. 95.—LETTER from the Commissioners to *William D'Arcy*, Esq.

(5106 D.)

Poor Law Commission Office, Dublin,
27 April 1842.

Sir,

THE Poor Law Commissioners having had under their consideration the continued refusal of the Lowtherstown Board of Guardians to comply with the orders of the Commissioners to raise or borrow the sum of money directed for providing a workhouse for the Union, on the grounds of an excessive price having been charged for the site, I am directed by the Commissioners again to bring before your notice the injurious effects resulting to all the best interests of the Union from the objections thus entertained, and again to solicit your co-operation in removing the dissatisfaction existing on this head.

Your having refused to accede to the proposal suggested by the Commissioners in their letter to the Guardians of the 24th of November last, namely, for you and the Board of Guardians each to appoint an arbitrator, to settle the matter in question as to the value of the site; the Commissioners now propose that they should appoint one, and you another, indifferent person, to say what would in their judgments be a fair price, under all the circumstances, for the site; and if these parties could not agree, to let them name an umpire. This course, while it would prevent your having treaty with any party, except the Commissioners, ought at the same time to be satisfactory to the Board of Guardians, as being a just and honourable mode of determining the question which alone all parties are anxious to know, the fair value of the site.

The Commissioners in earnestly requesting of you to agree to this proposal, the only means now left of having an amicable and speedy adjustment made of all the matters in dispute, take the opportunity of expressing to you their regret that you should have (as they have been informed by their Assistant Commissioner, Mr. Otway) taken umbrage at any of the expressions contained in their letter to the

the Guardians of the 21st of November last, and to assure you that the observations therein contained were made mainly with the view of relieving you from the unpleasantness of having any demand of yours called in question, as well as of removing any misunderstanding that might exist amongst the Guardians.

By order of the Board.

(signed) *Arthur Moore*, Chief Clerk.

No. 96.—LETTER from *William D'Arcy*, Esq. to the Commissioners.

Sir, Necarn Castle, 3 May 1842.

I HAVE been obliged to delay answering your letter, that I might be enabled to give the Commissioners a decided answer, and although I cannot do so in this letter, I consider it better to acknowledge its receipt, and to say that in a few days I shall be able to communicate fully with them.

As to the portion of your letter, where you say that the Commissioners have been informed I have taken umbrage at their letter to the Board of Guardians of the 21st November last, I think I have very just cause to feel the very greatest annoyance when there is not the slightest foundation for what is therein stated concerning me, but the contrary, as it was the Commissioners that I may say forced me to give them a site of their own choosing, contrary to my wish and inclination, and for which I would not take a much larger sum if I was now making a bargain.

And am, &c.

(signed) *William D'Arcy.*

No. 97.—EXTRACT from the Minutes of the Board of Guardians; 4 May 1842.

(No. 5539 D/42.)

Present:—C. G. Otway, Esq. Assistant Poor Law Commissioner.

THE Minutes of the preceding meeting being read, Mr. Otway made the following statement to the Board:—The passing away of the season the most important for building, renders it absolutely necessary for the preservation of the portions of the workhouse that have been built, and to insure the continuance of the works, that steps should at once be taken by the Guardians to carry into effect the orders of the Commissioners, made in conformity with the provisions of the Irish Poor Relief Act, to borrow the money necessary to enable the Commissioners to pay the contractors the sums due them, and to enable the works to be proceeded with, otherwise great loss will occur to the contractors, that they have no right to be put to.

The building will be materially injured, and the arrangements necessary for carrying the Poor Relief Act into effect, retarded to an extent extremely injurious to all the best interests of the Union, which will be left without any provision for its destitute poor, while all the neighbouring Union workhouses will be in operation, thus not only debarring the destitute poor of the Union from the relief that they would be otherwise entitled to, but exposing the Union to the influx of strange poor, who might not be anxious to avail themselves of the workhouse relief in the surrounding Unions.

The Board of Guardians having (amongst other objections) made objections to the arrangements made for the obtaining a site; while I request the Board to obey the legal orders of the Commissioners of the 25th of October last, I promise to the Board in conformity with the Commissioners' letter of the 24th November, that the money for the site shall not be paid until the question of the site has been again considered and fully inquired into.

The architect of the Commissioners has this day inspected the works, and has stated to me that they are virtually stopped, and that the works are suffering from the partially finished state in which they are left.

The architect of the Commissioners was in attendance, and stated to the Board

II. Minutes of Board of Guardians, &c.

the injury that had resulted, and was still further likely to result from the delay in the execution of the works, and that the work was virtually stopped.

On the foregoing statement being made by Mr. Otway, the Board proceeded to vote, whether they would borrow the money in conformity with the Commissioners' order of the 25th October 1841, and as requested by Mr. Otway, or not.

The votes were as follows, viz. :

For Borrowing :—Richard Aiken.

Against :—Charles Archdall, Henry M. Richardson, Andrew Crawford, Thomas Aiken, Guy Bleakley, Henry Aiken, John Humphreys, Thomas Humphreys, William Graham, George Hamilton, James Johnston, John Johnston, Thomas Armstrong, and James Johnston.

No. 98.—REPORT of Mr. *Otway*, Assistant Commissioner, to the Commissioners, enclosing Letter from him to Mr. D'Arcy, and his Reply.

(No. 6118 D/42.)

Gentlemen,

No. 97, p. 57.
No. 78, p. 50.
No. 79, p. 51.
No. 89, p. 53.
No. 75, p. 49.
No. 96, p. 57.

I HAVE delayed returning the accompanying Minutes (No. 5534 D/42) noted, as well as Minutes (No. 446, 1725, 4262 D/42), and Mr. D'Arcy's letters, (No 11,805 D/41), and (No. 5444 D/42), in the hopes of Mr. D'Arcy's being induced to agree to an arbitration as to the price of the site, and of the new Board of Guardians which met on the 6th of April, seeing the necessity of conforming to the Commissioners' orders, and putting an end to all the evils that are resulting from the course taken by the first Board of Guardians.

In order to attain this object I wrote to Mr. D'Arcy, on the 2d of April, a letter, a copy of which I now forward, together with a copy of the answer I received from him.

On the 6th of April, I attended the first meeting of the Board of Guardians elected on the 25th of March last, and after stating all the circumstances connected with the case, I endeavoured to impress on them the necessity of complying with the Commissioners' orders, but unfortunately without success.

On the 20th of April I forwarded to your Board a draft of a letter which I proposed should be sent to Mr. D'Arcy, again requesting of him to agree to an arbitration, (*see* draft letter). A letter in accordance being sent to Mr. D'Arcy, his reply of the 3d instant, (No. 5444 D/42) was received, in which he does not give an answer to the proposal, but says that in a few days he will communicate fully with the Commissioners. Until this answer is received, I do not think it would be advisable to take any further steps connected with the case, as I cannot relinquish the belief that Mr. D'Arcy cannot refuse so fair a proposal as that made to him—a proposal which if agreed to by him, would be the means, I should hope, of causing the Guardians at once to execute the application for the loan.

I would especially direct the attention of the Commissioners to the Minutes of the 4th instant, and to the statement made both by the architect (Mr. Wilkinson) and myself to the Guardians, and I cannot but express my regret and surprise that the Guardians should persist in a course not only in opposition to the law, but one so clearly detrimental to the interest of the Union.

I have, &c.

(signed) *C. G. Otway*,

18 May 1842. Assistant Poor Law Commissioner.

Enclosures in foregoing Report.

1.—Mr. *Otway* to Mr. *D'Arcy*.

(6118 D/42. Encl.)

My dear Sir, 2 April 1842.

I TRUST you will excuse my again urging on you the request that I have already so often and so earnestly made, namely, that you would consent to an arbitration respecting the value of the Lowtherstown site; this is the only course left by which an amicable and satisfactory arrangement can be made. It was proposed by the Commissioners to the Guardians as the straightforward and honourable mode of arranging the dispute, and with the object of relieving you from the unpleasantness of having any demand of yours called in question.

This

This I can most sincerely assure you was the view of the Commissioners, and in this view not only myself, but your own intimate friend, Mr. Porter, who was present when the Commissioners agreed to have the matter referred to arbitration, concurred.

Had the Board of Guardians refused to agree to the arbitration, the Commissioners would have at once concluded that they had no grounds of complaint against the price of the site, and would have taken immediate steps to compel the Guardians to obey their order, but when the reverse is the case, the opposite conclusion (however erroneous) will be drawn, and the power of the Commissioners to compel the Guardians to do what is right will be paralysed.

You know how earnestly I entreated of you, and how anxiously I remonstrated with you, to give the site on the most reasonable terms, and how, if I had been purchasing the land for myself, I could not have urged you more strongly. This you have borne testimony to before the Board of Guardians and others; but nevertheless, as long as the bargain is charged with being a bad one, and as long as a reference to a fair and sworn valuation is refused, I will be exposed to the charge of being the person by whose instrumentality that bargain was made—a bargain that it will be said could not bear the light of an impartial and sworn investigation by competent and disinterested persons.

Therefore, my dear Sir, for your own sake, for my sake, and above all, for the sake of the well-being of the Union, in which you are so deeply interested, I beg of you, I implore of you to agree to the arbitration, dismiss from your mind the secondary and petty consideration that your doing so would give a triumph to those of the Guardians opposed to you.

It could, believe me, do no such thing. Set your own good feelings free, and cast off the cautious opinions of advisers, who, in urging you still to demand your "pound of flesh," show that their eye is on your pocket rather than on what becomes your high position. What need I say more? Yes, I need say this, that I see one other course, besides agreeing to the arbitration, by which you can harmonise all the elements of discord, and that is, for you to agree to take the 300*l.* the Guardians have stated to be the value of the site, together with the sum expended in getting up the ground from the occupying tenants; this would settle all; this would come as a free gift, a generous offer on your part, on the first meeting of the new Board.

Would you place 200*l.* or 300*l.* in comparison of the good, the self-evident good of the Union, in which you have so large a property, in which you are so deeply interested, and the centre of which is your own town.

If I have written and urged strongly, excuse me, for I feel strongly all the evils to the Union, I might add to the country, that may be avoided by your adopting the course I have pointed out,—a course I would not hesitate to take myself under similar circumstances.

I am, &c.

(signed) *C. G. Otway.*

2.—Mr. *D'Arcy* to Mr. *Otway.*

(6118 D/42. Encl.)

My dear Sir, Necarn Castle, 4 April 1842.

Before I received your letter yesterday I had intended to have gone to Enniskillen this day, partly to have seen you, but I have now sent in my son, as he can do the other business he had for me.

It would take me a long time to answer fully all the things contained in your letter, and would detain Henry too long, but I must say, to my mind, all the arguments you use to induce me to agree to your views seem to me the very strongest arguments to prevent me.

Yours, &c.

(signed) *Wm. D'Arcy.*

II.
Minutes of Board of Guardians, &c.

No. 99.—LETTER from the Contractors to the Commissioners, renewing Application for Payment.

(No. 5533 D/42.)

To the Honourable the Poor Law Commissioners.

Gentlemen, Fintona, 5 May 1842.

We have just returned from attending a meeting of the Guardians in Lowtherstown, and there appears no hope of their ever granting the money. If the Government has placed you in a situation with power to make contracts for public works, we think it very strange you would look on to see us robbed with impunity. Our actual expenses at the present moment, moderately estimated, exceed 30*l.* per week from a variety of reasons, *i. e.* our quarry in wet weather costs us at least 10*l.* per week to pump the water out, besides it could not be worked in winter at any expense.

There is also interest and renewal of bills, with sundry other expenses which we are unavoidably obliged to maintain, all of which we can particularise. The actual amount of our loss at present from want of money since the commencement, and the suspension of building since October last, exceeds 500*l.*

Those Guardians whom you have so humanely spared, think no hardship to malign your character as well as ours, stating that we are in collusion endeavouring to rob the Union; we beg to urge the necessity of bringing the matter to a speedy conclusion.

We have, &c.
(signed) *M'Elroy & Hardy.*

No. 100.—Further LETTER from the Contractors to the Commissioners.

(No. 5844 D/42.)

To the Honourable the Poor Law Commissioners.

Gentlemen, Fintona, 11 May 1842.

We have written to you on the 5th instant, stating the result of the last meeting of Guardians at Lowtherstown, and also our situation with respect to money, not being able to embrace the advantage of fine weather; we have not heard from you since; we wish to God you would let us know what you intend to do with us.

We remain, &c.
(signed) *M'Elroy & Hardy.*

No. 101.—LETTER to the Contractors in reply to the foregoing.

(Nos. 5533 D/42 & 5844 D/42.)

Poor Law Commission Office, Dublin,
Sirs, 26 May 1842.

With reference to your letters of the 5th and 11th instant, relative to the payment of the instalments due to you under your contract for building the workhouse of the Lowtherstown Union, the Poor Law Commissioners desire to express their regret that the Guardians have not yet taken the steps which they are by law required to take, for enabling the Commissioners to obtain the funds from which the expenses for providing the workhouse are to be paid.

The Commissioners are using every endeavour to attain this object; and they expect in a few days to be able to determine upon the precise course which it may be necessary to pursue. They are most anxious to relieve you from the inconvenience arising from the existing state of things, and to have the works carried on without further interruption, and will use all means in their power for the purpose.

By order of the Board.
(signed) *Arthur Moore,*
Chief Clerk.

No. 102.—LETTER from *William D'Arcy*, Esq. to the Commissioners.

(No. 6120 D/42.)

Sir, Necarn Castle, 19 May 1842.

As I promised in my last letter to give an answer to the Commissioners' letter of the 27th ultimo, I beg to say, with every wish to do anything in my power for the benefit of the Lowtherstown Union, in which I am so deeply interested;

I am advised by my friends, in which I agree, that I should not comply with the Commissioners' proposal, under the circumstances that the letter to the Board of Guardians, alluded to in my last, still remains unretracted, and which, as I stated before, has misrepresented me.

Under those circumstances, I must refer the Commissioners for any answer to their application to Mr. Collum, who will act fully and fairly in any communications with them.

And am, &c.
William D'Arcy.

A. Moore, Esq.,
Poor Law Commission Office.

No. 103.—MINUTE of Board in *Dublin*, 21 May 1842.

Mr. Otway and Mr. Collum attended the Board, in reference to the Lowtherstown site. Mr. Collum is solicitor and agent for Mr. D'Arcy, and stated on his behalf, that if the Commissioners would pay the purchase-money to Mr. D'Arcy instead of into court, as advised by the Attorney-general, Mr. D'Arcy would accede to the Commissioners' last proposal, for a reference as to the price to be paid for the site. Mr. Collum was informed that the case should be again looked into, and that he should be informed of the Commissioners' decision.

No. 104.—Communication from Mr. *Otway*, Assistant Commissioner, to the Commissioners.

(No. 6378 D/42.)

Mr. D'Arcy refuses to comply with the Commissioners' proposal, on grounds that have been already explained, and have no connexion with the merits of the just and simple proposal made to him; but Mr. D'Arcy refers to his law agent, in the last clause of his note, as if not willing to appear to break off the negociation completely.

The Board having had an interview with Mr. Collum on Saturday on the subject, and on his having stated that he thought one of the conditions of the agreement of Mr. D'Arcy to the arbitration proposed should be the payment of the purchase-money to Mr. D'Arcy, and not into court, and the Board having directed an inquiry to be made this morning as to the state of the case, as submitted to and answered by counsel, and finding that the Attorney-general distinctly advised that the purchase-money should be paid into court, I have just waited on Mr. Collum to state, in accordance with the directions of the Board, that if the payment of the purchase-money to Mr. D'Arcy was to be an essential condition of his agreeing to the arbitration proposed, that the Commissioners could not entertain it, nor under any circumstances allow of the money being lodged, except as directed by the Attorney-general. I was unable to obtain a distinct answer from Mr. Collum, but he expresses a wish to see the case submitted to, and the opinion of the Attorney-general, and I recommend that I may be allowed to furnish him with a copy.

On the whole I regret to find that the proposal of the Commissioners has not been met in the manner I expected by Mr. D'Arcy; and I do not see, from the interviews with Mr. Collum, much probability that the arbitration will be agreed to, except under conditions that the Commissioners could not acquiesce in.

The Commissioners having now tried every means to bring this very unpleasant case to an amicable conclusion, unfortunately without success, justice to the interest of the Union, and the vindication of the law which they are entrusted to carry out, demands that the powers of the Commissioners should be put in force to compel the Board of Guardians to obey their orders.

23 May 1842. (signed) *C. G. O.*

II. Minutes of Board of Guardians, &c.

No. 105.—Communication from the Crown Solicitor to the Commissioners, relating to the Payment of the Purchase-money, enclosing further Case, with the Opinion of the Attorney-general thereon.

(6453 D/42.)

Sir, 15, Fitzwilliam-street, 25 May 1842.

I herewith send you a copy of the further case on the subject of the purchase-money directed to be submitted to the Attorney-general; also a copy of his opinion thereon, and request you will have it delivered to the Poor Law Commissioners.

I remain, &c.

Arthur Moore, Esq. (signed) *Edward Tierney.*

Enclosure in foregoing Letter.

Lowtherstown Union Workhouse.

(No. 6453 D/42.)

William D'Arcy, Esq. to the Poor Law Commissioners. } Further Case on Behalf of the Poor Law Commissioners.

Herewith is laid before the Attorney-general a case which was submitted to him on behalf of the Poor Law Commissioners for his advice, whether an indemnity should be given to the Commissioners against the judgment-debts with which Mr. D'Arcy's estates were encumbered.

(*See* said case and opinion read. *F. B.*)

The Attorney-general having given an opinion that the lodgment of the purchase-money in Bank would exonerate the land purchased for the site of the workhouse from all claim of judgment and other creditors of the tenant for life (which Mr. D'Arcy appears to be), the Commissioners determined to act upon that opinion and to lodge the purchase-money in Bank, and such their intention was intimated to Mr. D'Arcy's solicitor, who thereupon wrote a letter to Mr. Tierney, and therein says, "My clients will not consent to their purchase-money being locked up in the Bank of Ireland. Do you require anything beyond being satisfied that the incumbrances set out in the settlement of 1788 have been satisfied? Everything that is fair and reasonable my clients will do, but I trust that this small portion of ground the Poor Law Commissioners will not seek for anything very unreasonable."

Mr. D'Arcy's solicitor also states that Mr. D'Arcy is seised in fee of estates to which he is not tenant for life, to the amount in value of upwards of 100,000 *l.*, and upon the credit of which the moneys were lent, and are the primary security, and that, therefore (as he alleges), no possible risk could be incurred by the Commissioners paying over the purchase-money to Mr. D'Arcy.

The Attorney-general is requested to consider and advise, whether the fact above stated removes the objection to the payment of the purchase-money to Mr. D'Arcy; and whether his being possessed of other estates, of which he is seised in fee to the amount stated, is a circumstance which makes it unnecessary for the Commissioners to lodge the purchase-money in Bank, and affords them perfect safety in paying it to Mr. D'Arcy.

Opinion.

The powers of the Commissioners enable them to acquire a title free from all incumbrances, and it is plain that it was intended they should in every case do so by the exercise of these powers, if their exercise for this purpose should be necessary; they have no right to accept an indemnity, nor can they trust to the assurance that the debts which affect the land they are buying, are well secured on other estates; indeed, if they could do this at all, it must be after an investigation of the title to those other estates, searches for incumbrances, and a comparison of their value with the amount of the incumbrances affecting them; I am for these reasons of opinion, that in order to acquire an unencumbered title they must lodge the money in court. I would willingly in this case advise, if I could, a different course; but in advising a body acting under rules that they are bound to observe, I am bound to see that they acquire such a title as the Act contemplates.

(signed) *F. Blackburne.*

25 May 1842.

No. 106.—LETTER from the Commissioners to the Vendor's Solicitors, transmitting foregoing Case and Opinion.

(No. 6453 D/42.)

Poor Law Commission Office, Dublin,
25 May 1842.

Sir,

I AM directed by the Poor Law Commissioners to transmit to you a further case submitted to the Attorney-general relative to the payment of the purchase-money for the Lowtherstown Workhouse, with his opinion thereon; and I am to request that you will return it to the Commissioners after perusal.

I have, &c.

To John Collum, Esq.
22, Talbot-street.

(signed) *Arthur Moore,*
Chief Clerk.

No. 107.—COMMUNICATIONS from the Commissioners to the Board of Guardians.

1.—LETTER to the Chairman.

(No. 161 M/42.)

Poor Law Commission Office,
26 May 1842.

Sir,

THE Poor Law Commissioners consider it necessary to address you in your capacity of Chairman of the Lowtherstown Board of Guardians in reference to the loan to be obtained for providing the workhouse of that Union, and the application for which has been so long delayed, to the serious injury of the interests of the Union itself, as well as of the contractors for the building.

It is not necessary to recapitulate all the steps which the Commissioners have taken, in order to induce the Guardians to make the requisite application for the loan, which the Guardians have hitherto declined to do on the ground that the price agreed to be paid for the site is excessive; to obviate this objection, the Commissioners proposed on the 24th November 1841, that the question of price should be referred to the arbitration of two impartial persons, one to be named by the Guardians, and the other by the vendor, Mr. D'Arcy; but to this proposition Mr. D'Arcy, on the 27th December 1841, refused his assent.

The Commissioners having subsequently been led to believe that Mr. D'Arcy's objection to a reference arose chiefly, if not altogether, out of his dislike that the Guardians should have anything to do with it, or have any part in appointing an arbitration, wrote to him again on the 27th April last, proposing that he should nominate one arbitrator, and the Commissioners the other; and that if the two could not agree as to the fair value of the land, they should be empowered to call in an umpire; this proposition Mr. D'Arcy also declined, in a letter received from him on the 19th instant, at the same time, however, referring the Commissioners to his agent and solicitor, Mr. Collum, who, he stated, was empowered to act for him.

The Commissioners accordingly saw Mr. Collum, who repeated that which Mr. D'Arcy had often previously stated, namely, that the price fixed is not excessive, looking to the expense of making out the title, and other circumstances, and that if the purchase were still to be made, he would require a larger sum for the land, more especially if the purchase-money was to be paid into court, and not to the vendor. Mr. Collum further stated, that if the Commissioners would pay the purchase-money to Mr. D'Arcy, as he originally supposed that they would do, he would then agree to the reference as last proposed. To this, however, the Commissioners are precluded from acceding, by the opinion of the Attorney-general, which expressly directs the money to be paid into court.

Such is the state of the question as between the Commissioners and Mr. D'Arcy at this time, whilst as respects the Board of Guardians they are acting in direct disobedience of an order issued with all legal formalities, and which they are legally bound to obey; and as respects the contractor for the building, he is kept out of moneys long since legally due to him; his works are suspended and suffering injury; the Union is sustaining a serious loss; the relief of the destitute poor is prevented, and the administration of the law intended for their benefit, and for the benefit of the whole community, is impeded.

II. Minutes of Board of Guardians, &c.

It is impossible that this state of things can be allowed to continue; it must be obvious to every one that the Commissioners are bound to call into operation the powers with which they have been invested by the Legislature for the purpose of putting an end to evils of such serious magnitude, and for the toleration of which so long, they have no other reason to assign than that arising out of an earnest desire to avoid all coercive proceedings, and to allay the feelings of hostility and irritation which have unhappily prevailed on this question.

There are two modes of enforcing an obedience of their order, open to the Commissioners in the present instance. They may dissolve the Board of Guardians and appoint paid officers to conduct the business of the Union, under the provisions of the 26th section of the Irish Poor Relief Act, or they may proceed by mandamus in the Court of Queen's Bench. After much consideration they have determined to adopt the latter course, as being the least open to exception, and they now desire to inform you, Sir, and through you, the Board of Guardians of the Lowtherstown Union, that they intend forthwith to apply to the Court of Queen's Bench for a mandamus against the Guardians individually and collectively, on account of their continued resistance to the Commissioners' order, bearing date the 25th of October 1841, and requiring them to borrow the sum of 6,600*l.* for the purposes therein specified.

The Guardians may still avert the necessity for such a proceeding by a prompt compliance with the order, and they are again entreated to do so, and thus to save the Commissioners from the pain and regret which they cannot but feel, if compelled to take adverse proceedings against a Board of Guardians, whom it is their wish to assist in every way, and with whom they earnestly desire to cultivate the most amicable relations.

If, as the Commissioners still hope, the Guardians will now comply with the order, and thereby enable the Commissioners to complete the building of the workhouse, they have no hesitation in promising that they will not pay for the site until after an inquiry has been instituted, in reference to the sum which has been paid to the occupying tenants for giving up possession of the land.

The Commissioners request that you will give the necessary directions for summoning the Guardians specially for your next day of meeting, on the 1st proximo, and that you will then endeavour to lead them to a temperate re-consideration of the question in all its bearings; and they also request that you will cause a copy of the resolutions which may be adopted thereon to be immediately forwarded to this office for the Commissioners' information and guidance.

By Order of the Board.

(signed) *Arthur Moore*, Chief Clerk.

2.—Letter to the Clerk, accompanying foregoing Letter.

(No. 162 M/42.)

Poor Law Commission Office, Dublin,
26 May 1842.

Sir,

I am directed by the Poor Law Commissioners to enclose herewith a letter addressed to the Chairman of the Board of Guardians of the Lowtherstown Union, relative to the application to be made by the Board of Guardians for the loan required for building the workhouse, in pursuance of the Commissioners' order of the 25th October 1841; and I am to request that you will cause the letter to be forthwith delivered to him, and also give notice to every member of the Board of Guardians, in order that the subject may be brought before them at their next meeting, with a view to their signing the application.

I am, &c.

(signed) *Arthur Moore*,
Chief Clerk.

To the Clerk to the Guardians of the
Lowtherstown Union.

III.

ORDERS Issued by the Poor Law Commissioners.

No. 108.—Order to Raise or Borrow Money for purchasing Land, Building, Fitting, and Furnishing Workhouse, dated 22 June 1841.

To the Guardians of the Poor of the *Lowtherstown* Union, and to all Others whom it may concern.

Whereas it appears expedient to us, the Poor Law Commissioners, for the due execution of the provisions of an Act passed in the Session of Parliament held in the 1st and 2d years of the reign of Her present Majesty Queen Victoria, intituled, "An Act for the more Effectual Relief of the Destitute Poor in Ireland," that a workhouse should be built within the Union of Lowtherstown, for the reception, employment, classification, and relief of destitute poor persons therein.

And whereas we have determined to build such workhouse, and have contracted and agreed for the purchase of certain land and premises, and in the execution of the said determination have testified our approval of certain plans of a workhouse, by affixing our seal thereto, such workhouse being designed for the reception and proper accommodation of 600 destitute poor persons, men, women, and children, properly classified.

And whereas it appears to us expedient, that such part only of the said plans should, in the first instance, be executed, as may be requisite for the reception and classification of 400 destitute poor; and that the completion of the said workhouse should be deferred, until it shall appear to us necessary to complete the same.

And whereas it has been represented to us, that the cost of obtaining immediate possession of the said land, and of erecting, according to the plans aforesaid, such portion of the said workhouse as we have determined, in the first instance, to complete, and of the fitting and furnishing the same, and of providing utensils, instruments, and machinery, for setting the poor to work therein, together with the sum required for the purchase of the said land, will amount to the sum of 6,600*l.* sterling, or thereabouts.

Now know ye, that we, the Poor Law Commissioners, do, in pursuance of the powers given to us by the said Act, and for the purpose of enabling us to enter into immediate possession of, to complete the purchase of, and to pay for the said land, and to defray the expense of building such part of the said workhouse as is, in the first instance, intended to be built, and for the other hereinbefore recited purposes, order and direct the Guardians of the said Union to assess, raise, and levy the said sum of 6,600 *l.* sterling, as a poor rate on the rateable hereditaments in or arising within the said Union, or to borrow the said sum according to the provisions of the said Act, and to charge the same, together with all interest that may accrue thereon, on the future poor rate of the said Union; and we do hereby authorise the said Guardians to borrow the said sum, and charge the said rate accordingly.

And we further order and direct the said Guardians, out of the poor rate, and at the common charge of the several electoral divisions of the said Union, at all times to uphold and maintain the said workhouse in good and substantial repair.

Given under the hands and seal of us, the Poor Law Commissioners, this 22d day of June, in the year of our Lord 1841.

(signed) *J. G. S. Lefevre.*
G. C. Lewis.

Forward by Post, 25th June 1841. (signed) *Geo. Nicholls.*

III. Orders issued by the Commissioners.

No. 109.—Further Order to borrow Money, dated 25 October 1841.

To the Guardians of the Poor of the *Lowtherstown* Union, and to all Others whom it may concern.

Whereas it appeared expedient to us, the Poor Law Commissioners, for the due execution of the provisions of an Act passed in the Session of Parliament held in the 1st and 2d years of the reign of Her present Majesty Queen Victoria, intituled, "An Act for the more effectual Relief of the Destitute Poor in Ireland," that a workhouse should be built within the Union of Lowtherstown, for the reception, employment, classification, and relief of destitute poor persons therein.

And whereas we did determine to build such workhouse, and in the execution of the said determination did testify our approval of certain plans of a workhouse, by affixing our seal thereto, such workhouse being designed for the reception and proper accommodation of 600 destitute poor persons, men, women, and children, properly classified.

And whereas it appeared to us expedient, that such part only of the said plans should, in the first instance, be executed, as might be requisite for the reception and classification of 400 destitute poor persons; and that the completion of the said workhouse should be deferred, until it should appear to us necessary to complete the same.

And whereas it was represented to us, that the cost of obtaining immediate possession of the land required for the site of the said workhouse, and of erecting, according to the plans aforesaid, such portion of the said workhouse as we did determine in the first instance to complete, and of the fitting and furnishing the same, and of providing utensils, instruments, and machinery, for setting the poor to work therein, together with the sum required for the purchase of the said land, would amount to the sum of 6,600 *l.* sterling, or thereabouts.

And whereas, by an order given under our hands and seal, bearing date the 22d day of June 1841, we did, in execution of the powers given to us by the said Act, and for the purpose of enabling us to enter into immediate possession of, to complete the purchase of, and to pay for the said land, and to defray the expense of building such part of the said workhouse as was in the first instance intended to be built, and for the other purposes hereinbefore and in the said order recited, order and direct the Guardians of the said Union to assess, raise, and levy the sum of 6,600 *l.* sterling as a poor rate on the rateable hereditaments in or arising within the said Union, or to borrow the said sum according to the provisions of the said Act, and to charge the same, together with all interest that might accrue thereon, on the future poor rate of the said Union; and we did thereby authorise the said Guardians to borrow the said sum, and charge the said rate accordingly.

And whereas the said sum of 6,600 *l.* has not been assessed, raised, and levied, or borrowed, in pursuance of our said recited order of the 22d day of June 1841.

Now know ye, that we, the Poor Law Commissioners, acting by and through George Cornewall Lewis, Esq. one of our number, and to whom we have delegated the powers of the Board for this and other purposes, do, in execution of the powers given to us by the said Act, rescind so much of the said order of the 22d day of June 1841, as relates to the assessing, raising, and levying of the said sum of 6,600 *l.* sterling as a poor rate on the rateable hereditaments in or arising within the said Union, and for the purposes hereinbefore recited, and in the said order expressed, we do hereby order, direct, and declare, that the Board of Guardians of the said Union shall, within 21 days from the day of the date hereof, borrow the said sum of 6,600 *l.*, according to the provisions of the said Act, and charge the same, together with all interest that may accrue thereon, on the future poor rate of the said Union; and we do hereby authorise the said Guardians to borrow the said sum, and charge the said rate accordingly.—Given this 25th day of October, in the year of our Lord 1841.

(signed) *G. C. Lewis,*

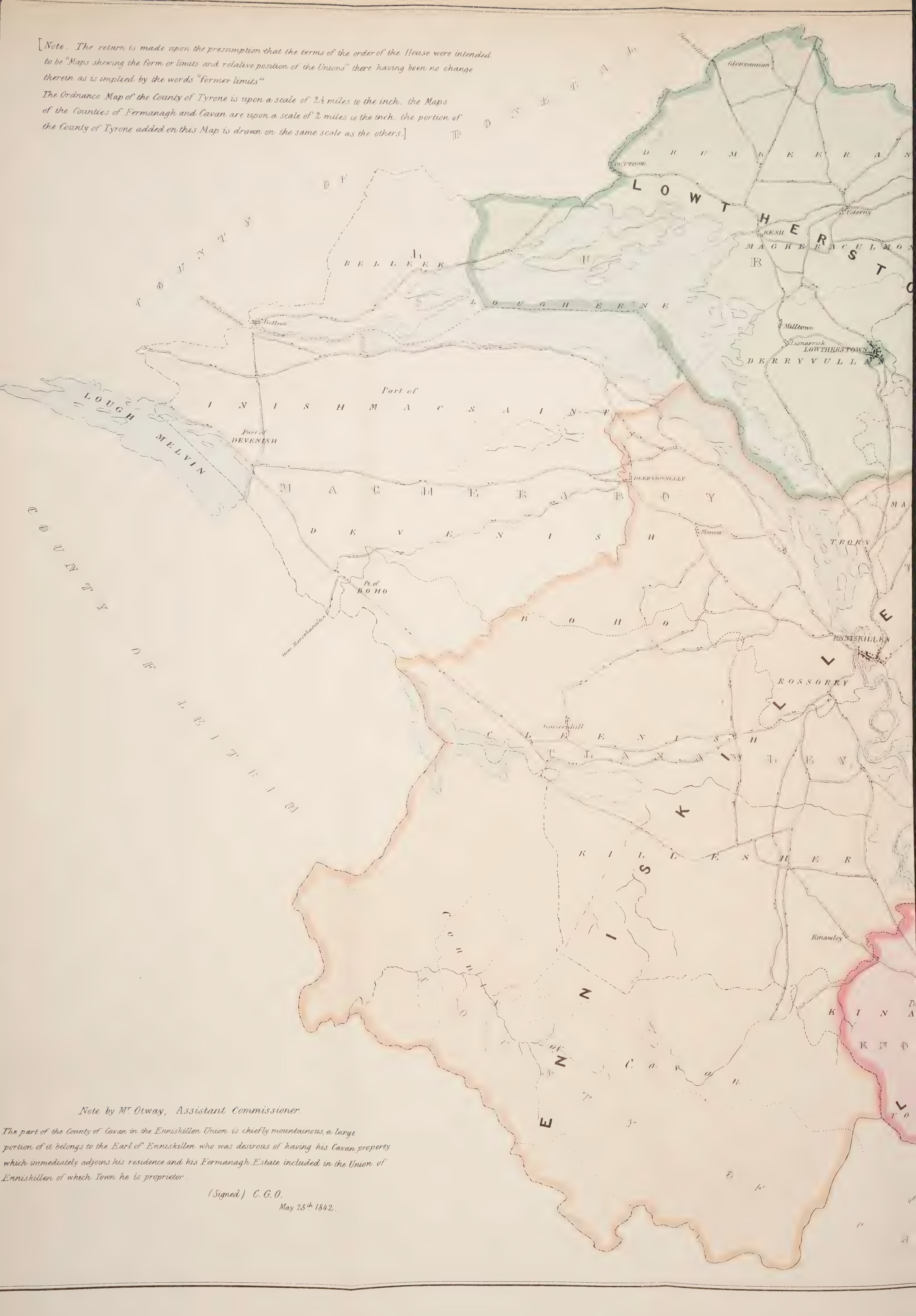
Acting by delegation of the Poor Law Commissioners, and by consent of one of Her Majesty's principal Secretaries of State, in pursuance of an Act passed in the Session of Parliament held in the 1st and 2d years of the reign of Her Majesty Queen Victoria, intituled, "An Act for the more effectual Relief of the Destitute Poor in Ireland."

Forward by Post, 27th October 1841.

(signed) *Geo. Nicholls.*

[*Note. The return is made upon the presumption that the terms of the order of the House were intended to be "Maps shewing the form or limits and relative position of the Unions" there having been no change therein as is implied by the words "former limits"*

The Ordnance Map of the County of Tyrone is upon a scale of 2½ miles to the inch, the Maps of the Counties of Fermanagh and Cavan are upon a scale of 2 miles to the inch, the portion of the County of Tyrone added on this Map is drawn on the same scale as the others.]



Note by Mr. Otway, Assistant Commissioner.

The part of the County of Cavan in the Enniskillen Union is chiefly mountainous, a large portion of it belongs to the Earl of Enniskillen who was desirous of having his Cavan property which immediately adjoins his residence and his Fermanagh Estate included in the Union of Enniskillen of which Town he is proprietor.

(Signed) C. G. O.

May 28th 1842.

ORDNANCE MAP OF THE COUNTY OF FERMANAGH,

WITH PARTS OF CAVAN AND TYRONE

Shewing the Unions of

LOWTHERSTOWN, LISNASKEA, AND ENNISKILLEN.

Lowtherstown Union

Enniskillen Union

Lisnaskea Union

376 Ordered by the House of Commons to be Printed, 27th June 1842.

I. Arrowsmith, Lith.

James & Luke J. Hansard, Printers

II.

A COPY of all CORRESPONDENCE which has passed between Her Majesty's late Government and the Poor Law Commissioners for *Ireland*, relative to the Formation of the Unions of *Lowtherstown*, *Enniskillen*, and *Lisnaskea*, in the county of *Fermanagh*.

No. 1.—LETTER from Lord *Morpeth* to *George Nicholls*, Esq. Poor Law Commissioner, acting in *Ireland*.

(No. 621 D/40.)

My dear Nicholls,

5 February 1840.

THE enclosed is sent to John Parker by Mr. Heywood, a wealthy Yorkshire constituent of mine, and very good sort of man.

Ever yours,
(signed) *Morpeth.*

The Irish Poor Law was unassailed in the late debate.

Enclosure No. 1. in foregoing Letter.

(No. 761 D/40.)

Dear Parker,

I SHOULD feel much obliged if you would mention the subject of the enclosed memorial to Lord Morpeth. There is no doubt that my town is the most eligible spot for a poor-house, but I fear the surrounding Orangemen may outjob me. Hoping this may find you still in Her Majesty's service,

I remain yours very truly,
(signed) *Peter Heywood.*

Lonforda Hall, Oswestry,
27 January 1840.

Enclosure No. 2.

My dear Sir,

THE inhabitants of Maguire's Bridge again trouble you with the accompanying memorial relative to the getting the poor-house here; it is a matter of the greatest importance to you and them, and if you cannot succeed among your friends in power in England, we have little hopes of succeeding in our endeavours here. I therefore think you should use all your influence with your friends to accomplish so desirable an object. I wrote to Mr. Ellis, but he has declined to interfere in the matter. I purpose going to Cavan next week to apply to the Commissioner.

I am, dear Sir, yours very truly.
(signed) *R. Graham.*

Drumgoor, 24 January 1840.

Enclosure No. 3.

(761 D/40.) To *Peter Heywood*, Esquire.

The Petition of the undersigned Inhabitants of *Maguire's Bridge*,

Showeth,

THAT petitioners feel great reluctance in obtruding upon you at this time, but trust the very important object in view will plead their excuse. That Robert Graham, esquire, has with his usual kindness entered warmly into the feelings of petitioners, and has this day at a public meeting communicated to us the nature of your letter to him in reply to our former memorial, and also the reply of Mr. Ellis to his (Mr. G.'s) solicitation, and Mr. G. has proposed waiting upon Mr. Otway,

II. Correspondence.

the Poor Law Commissioner at Cavan, or go any distance for the attainment of this great object.

That our decided conviction on this subject has been from the first, that unless through your influence and exertion in England, any chance Maguire's Bridge might have for an Union, with all its local advantages, would be very small, aware that all the wealth and influence of the country would be arrayed against us. That Sir Arthur Brooke, John Crichton, and Rev. Mr. Porter, are all gentlemen of very extensive landed property, with powerful interest, not only in this country, but with the Irish Government. That the inhabitants of their respective villages look to their landlords for the attainment of this and every other object calculated to promote their mutual interests. We have no friend of any consequence save Mr. Graham, and therefore naturally look up to you, trusting that a matter so important in itself, and which never after can be obtained, will have from you the consideration it deserves.

That Maguire's Bridge, from its very central position, (being distant from Enniskillen 7½, from Clones 11, and from Clogher 12 Irish miles, in each of which there will be a poor-house), its population, its annual fairs, and weekly market, its fine river, and very healthful situation, with every necessary local advantage, possesses superior claims to any of the rival villages for an Union of the Poor Law. That Brook Borough is situate within three miles of the verge of Tyrone; Lisnaskea within one mile of Clones Union, and Lisbellow is distant from Enniskillen town only four miles; while Maguire's Bridge is more convenient, and has a better facility of communication with the barony of Knocknine (across Lough Erne) through Innishmoar island than any of those villages.

Petitioners would again humbly implore you to use all your influence to procure for your village this most important and lasting advantage, and petitioners will ever pray.

(signed) *J. Graham.* *William Forster.*
Gerrard Dunbar. *John Forster.*
Richard Ryan. *Wm. Forster, Jun.*
John Potts. *Hugh Lunny.*
William Ryan. *Richard Atwill.*
James Johnston. *James Palmer.*

Maguire's Bridge, 24 January 1840.

No. 2.—Observations on the foregoing Papers, by *C. G. Otway*, Esq. Assistant Poor Law Commissioner.

(No. 761 D/40.)

The village of Maguire's Bridge is too contiguous to Enniskillen to render it eligible as the centre of a separate Union.

The village of Maguire's Bridge is neither a quarter session, petty session, or considerable market town.

The village of Maguire's Bridge is not the most central town in the portion of country; that cannot be advantageously included in the Enniskillen Union, which it is proposed to form into a separate Union.

There is no communication whatever between the barony of Knockninny, across Lough Erne, through the island of Innismore and the village of Maguire's Bridge. An individual going from Maguire's Bridge to Knockninny barony through Innismore, would go a round of five miles, and be obliged to hire a cot. The direct way and across the regular ferry from Maguire's Bridge to Knockninny is through the town of Lisnaskea, which is three miles nearer the ferry.

(signed) *C. G. Otway.*

15 February 1840. Assistant Poor Law Commissioner.

No. 3.—LETTER from *Norman H. Macdonald*, Esq. Under Secretary for *Ireland*, to the Poor Law Commissioners, with an Enclosure.

(No. 4799 D/40.)

Gentlemen, Dublin Castle, 28 August 1840.

I TRANSMIT herewith a memorial which has been received from several of the inhabitants of that part of the barony of Tullyhow, in the county of Cavan, about to be included in the Enniskillen Poor Law Union.

I am, Gentlemen,
Your most obedient humble servant,
(signed) *N. H. Macdonald.*

Poor Law Commissioners,
Custom House.

Enclosure in the foregoing Letter.

(No. 4799 D/40.)

To his Excellency Viscount *Ebrington*, Lord Lieutenant and General Governor of *Ireland*.

THE memorial of the undersigned inhabitants of that part of the barony of Tullyhaw, in the county of Cavan, now about to be established and included in the Enniskillen Poor Law Union,

Humbly showeth, that they lie at the distance of 20 Irish miles east of the Manorhamilton Union, 20 Irish miles north of Mohill Union, and 20 Irish miles north-west of the Cavan Union, and that the extent of the county Cavan part of the Union now in progress of being added to Enniskillen Union is a distance of 22 Irish miles, and 24 Irish miles from the Lisnaskea Union, and a large sheet of water to get over, going to or coming from the town of Lisnaskea, where said poor-house is about to be established, difficult of passage in most seasons of the year.

Memorialists would long since have addressed your Excellency on this their grievance, but were led to believe from the promises held forth by Commissioner Otway to Robert Burrowse, esq. and other landed proprietors, that a poor-house would be established in the neighbourhood of the town of Swanlinbar, which was to consist of the parishes of Tom Regan, Kinnawley, Templeport, Killina, and that part of the parish of Drumreily not then included in the Mohill Union, all of the county of Cavan; also Kellesher, in the county of Fermanagh; and since said Commissioner has established said Cavan Union, he has added to it the said parish of Tom Regan, and that part of the parish of Drumreily in the county of Cavan to the Enniskillen Union, to the great disappointment of the landed proprietors, one of which offered land to build a poor-house on rent free.

Memorialists therefore showeth, that the removal of paupers to the said town of Swanlinbar, should your Excellency deem it right to have a poor-house established there for the before-mentioned parishes, would be expeditious, and create a less expense on the landholders than either of the proposed poor-houses of Enniskillen, Cavan, Lisnaskea, Manorhamilton, or Mohill, and therefore humbly pray your Excellency to institute immediate inquiry.

(signed) *Alexander Hassard*, J. P.

I conceive the adding of that part of the barony of Tullyhaw to Enniskillen Union above alluded to, forms a very just cause for inquiry, and that memorialists have cause to complain.

(signed) *William Grattan*, Curate of Renawly.
J. S. M. M'Auley, R. C. C. Rinawley.
John Thompson.
Nathaniel M'Guiness.
John Finlay, J. P.
Geo. Finlay, J. P.
Fran. Finlay, Solicitor.
Alexander Maguire, J. P.
John Brady, P. P. Rinawley.
Thomas Nugent.
Alex. Finlay, M. D.
Andrew J. Hill.
Jno. Willis.
Hugh Brady.
William Furville.
Charles M'Hugh.
Bernard M'Hugh.
Owen Magauran.
Charles Magauran.
Hennry Storey.
Edward O'Connor.
William Betty.

II. Correspondence.

No. 4.—Observations on the foregoing Memorial, by *C. G. Otway*, Esq. Assistant Poor Law Commissioner.

The tongue of the county Cavan, running between the counties of Leitrim and Fermanagh, comprising the barony of Tullyhaw, is divided between the Cavan and Enniskillen Unions. No portion goes to Lisnaskea Union. The most distant portion included in the Cavan Union is not more than 12 ½ Irish miles from the site of the workhouse, the average being not so much as 10. The most distant portion included in the Enniskillen Union is not more than 14 ½ Irish miles, and the average not more than 11 ½ from Enniskillen. The district alluded to comprises a very wild, mountainous, poor, and thinly-populated country, and the expense and difficulty of bringing a large portion of the destitute poor to a workhouse at Swanlinbar (within less than nine miles of Enniskillen) would be greater than bringing them, as at present provided, to Cavan and Enniskillen, the means of communication of a great part of the district being more direct and easy to Enniskillen than to Swanlinbar.

The Assistant Commissioner, Mr. Otway, never made any such promise as that alluded to, to Mr. Burrows; directly the reverse; and so early as the 17th of last January, Mr. Otway met the gentry of the district about Swanlinbar, some of the petitioners amongst the number, at the grand jury room, Cavan, and told them of the arrangements he intended to recommend to the Poor Law Commissioners, which are the same as now complained of.

31 August 1840. (signed) *C. G. O.*

Mr. Otway's detailed reasons for the arrangements he proposed for the barony of Tullyhaw are stated in his Reports on Cavan and Enniskillen, to which he begs leave to refer.

(signed) *C. G. O.*

DUNDALK UNION.

RETURN to an Order of the Honourable The House of Commons, dated 28th June 1842;—*for*,

COPIES of the MINUTES of PROCEEDINGS of the BOARD of GUARDIANS of the *Dundalk* Union relative to two Pauper Children, *Sarah* and *William Montgomery*;—and, of all CORRESPONDENCE between the said BOARD of GUARDIANS, or the CHAPLAINS of the WORKHOUSE of said Union, or of any other Parties, and the POOR LAW COMMISSIONERS, or their ASSISTANT COMMISSIONERS, relating to the case of the said Paupers.

Poor Law Commission Office,
Dublin, 21 July 1842.

Arthur Moore,
Chief Clerk.

(*Mr. Redington.*)

Ordered, by The House of Commons, *to be Printed*,
6 *August* 1842.

LIST.

Page.

No. 1.—Extract from Minutes of Board of Guardians of the Dundalk Union, 4 April 1842 - 3

No. 2.—Letter from the Rev. Elias Thackeray, Vicar of Dundalk, to the Poor Law Commissioners, 15 April 1842 - - - - - - - - - - - - 3

No. 3.—Letter from the Commissioners to the Rev. E. Thackeray, 4 May 1842 - - 4

No. 4.—Letter from the Commissioners to the Chairman of the Board of Guardians, 9 May 1842, enclosing Copy of foregoing Letter (No. 3) - - - - - - - 4

No. 5.—Extract from Minutes of Board of Guardians, 13 May 1842, received by Commissioners 13 June 1842 - - - - - - - - - - - - 4

No. 6.—Letter from the Rev. E. Thackeray to the Commissioners, 10 May 1842 - - 4

No. 7.—Letter from the Commissioners to the Rev. E. Thackeray, 20 May 1842 - - 5

No. 8.—Extract from Minutes of Board of Guardians, 20 May 1842 - - - - 5

No. 9.—Letter from the Rev. E. Thackeray to the Commissioners, 24 May 1842 - - 5

No. 10.—Letter from the Commissioners to the Rev. E. Thackeray, 25 May 1842 - - 6

No. 11.—Extracts from Minutes of Board of Guardians, 27 May 1842 - - - - 6

No. 12.—Letter from the Rev. E. Thackeray to the Commissioners, 1 June 1842 - - 7

No. 13.—Extract from Minutes of Board of Guardians, 3 June 1842 - - - - 7

No. 14.—Report from Edward Gulson, Esq., Assistant Poor Law Commissioner, to the Commissioners, 11 June 1842, with three Enclosures - - - - - - - 8

No. 15.—Letter from the Commissioners to the Chairman of the Board of Guardians, 22 June 1842 - - - - - - - - - - - - - 12

No. 16.—Letter received by Commissioners, dated, "Vicarage, Dundalk, 20 June 1842" - 13

No. 17.—Letter from the Commissioners to the Rev. E. Thackeray, 22 June 1842 - - 13

No. 18.—Extract from Minutes of Board of Guardians, 24 June 1842 - - - - 13

No. 19.—Letter from the Rev. E. Thackeray to the Commissioners, 28 June 1842, enclosing Letter from the Rev. George Studdert, Chaplain of the Established Church for the Workhouse - - - - - - - - - - - - - - 13

No. 20.—Report from Edward Gulson, Esq., Assistant Poor Law Commissioner, to the Commissioners, 2 July 1842 - - - - - - - - - - - - 14

No. 21.—Copy of Order issued by the Poor Law Commissioners, 18 July 1842 - - - 14

No. 22.—Letter from the Commissioners to the Board of Guardians, accompanying the foregoing Order, 20 July 1842 - - - - - - - - - - - 15

No. 23.—Letter from the Commissioners to the Rev. E. Thackeray, 20 July 1842, in reply to his last Letter (No. 19) - - - - - - - - - - - - 15

LETTERS addressed to Mr. Gulson, Assistant Commissioner, and received from him for the Return.

No. 24.—Letter from the Rev. E. Thackeray, 18 April 1842 - - - - - - - 15

No. 25.—Letter from Thomas Fortescue, Esq., Chairman of the Board of Guardians, 28 May 1842 - - - - - - - - - - - - - - 16

No. 26.—Letter from the Rev. E. Thackeray, 5 June 1842 - - - - - - - 16

RELIGION OF PAUPER CHILDREN.

No. 1.—Extract from Minutes of Board of Guardians of the *Dundalk* Union, 4 April 1842.

(No. 4,699 D.)

Resolved, That inasmuch as the children, Sarah and William Montgomery, have expressed their wish to attend the Roman Catholic place of worship, they shall now be entered on the register as Roman Catholics.

No. 2.—Letter from the Rev. *Elias Thackeray*, Vicar of *Dundalk*, to the Poor Law Commissioners, 15 April 1842.

(No. 4,812 D.)

Sir, Vicarage, Dundalk, 15 April 1842.

I feel it my duty, as vicar of this parish, to communicate to you, as the Poor Law Commissioner of this country, a circumstance that has occurred in the union-house of this district, which involves in its consequences, in my judgment, not only injury to individuals, but the well-working of the establishment and the peace and harmony of the district.

The circumstance to which I allude is this: two orphan children, I think about nine and eleven years of age, were admitted into the house at its being opened, March 14, 1842, as Protestants. When there, I understand, they were claimed by the Roman Catholic chaplain as members of that church, and enrolled as such by the Board of Guardians assembled on the 4th of April following.

Now, the history of these poor orphans is simply this: their parents came here to reside; the father was a carpenter; in his illness before his death, I attended him as his clergyman; the mother died of cholera, and thus their children became orphans in a district in which they had neither friends nor relations. From this time they became, I may say, peculiarly the children of the Church, inasmuch as they received their support from its contributions, and their clothing from the wives of its ministers; and I do not recollect (except on one occasion) that aid was sent to them from any other quarter, and that never reached them; for their sister, who had married a Roman Catholic, I understand made use of it for leaving the country, as she said, in search of the man to whom she had been married, and who had forced her to go to chapel, and where she ceased to go so soon as he deserted her. During her stay here, after her desertion, she attended the worship of the Established Church, of which she had always been a member before her marriage. In addition to these facts, these orphans have uniformly attended our lectures in the church, and have been at our schools; and it never for one moment was doubted by those who knew them that they were the children of Protestant parents, baptized and trained members of the Established Church, and supported by its contributions, until the very hour at which they were received into the union-house prepared for the aged and for orphans in distress. I felt it my duty to inquire further respecting the family of these orphans, and this morning's post brought me letters from their relations and others in confirmation of that which I declare, that their parents and connexions on both sides were Protestants.

At the formation of new associations it is not to be expected their resolutions will always be such as experience would supply; and I cannot but think that this has been proved on the part of the Poor Law Guardians. The extract I here add will, I think, justify this opinion; it is as follows, taken from the registry of the union-house:—"Montgomery, William, aged 10; Montgomery, Sarah, aged 12; admitted on the 14th March, and entered as Protestants." But in the margin of the book is this remark, opposite to the name of these children:—"R. Catholic, by order of the Board of Guardians, dated April 4th, 1842.—T. O'Reilly, master."

I lament that the appointment of chaplains was not officially announced until a month after the chaplain of the Church of Rome had taken a part in the duties of that office, because this great inconvenience could not then have occurred. Now, it is a duty to remedy the consequences that result from it with as little delay as may be; for this purpose, I apply officially to you as the proper officer, I conceive, to investigate this matter, and to correct whatever shall be proved to be wrong in what has occurred.

I shall be prepared with the testimonials requisite; and, though I feel much personal inconvenience in the course I am pursuing, it is a duty from which I have no right to relieve myself by such feeling, and which I must not neglect until justice be administered, in regard, first, to these orphans, and ultimately to the intention of Parliament in forming these establishments for the aged, the destitute, and orphans, unaffected by any proceedings

which should interfere with the religion of its inmates, or endanger the harmony and peace of the union itself, or of the district around.

I hope to hear from you without delay, and that you will concur with me in thinking an investigation into this painful and exciting subject, as it appears, is quite necessary, and ought to be made without delay.

I have, &c.

To George Nicholls, Esq.,
&c. &c. &c.

(signed) *Elias Thackeray,*
Vicar of the parish of Dundalk.

No. 3.—Letter from the Commissioners to the Rev. *E. Thackeray*, 4 May 1842.

(No. 4,812 D.)

Sir, Poor Law Commission Office, Dublin, 4 May 1842.

The Poor Law Commissioners have had under consideration your letter of the 15th ultimo, relative to the religious persuasion of two orphan children, named Montgomery, inmates of the workhouse of the Dundalk union; and in reference thereto the Commissioners desire to state, that the children having been admitted into the workhouse as Protestants, and their parents having been Protestants, there can be no doubt that they must be brought up as Protestants until they shall arrive at an age when they will be entitled to determine for themselves.

By order of the Board,

To the Rev. Elias Thackeray,
Vicarage, Dundalk.

(signed) *Arthur Moore,*
Chief Clerk.

No. 4.—Letter from the Commissioners to the Chairman of the Board of Guardians, 9 May 1842, enclosing Copy of foregoing Letter (No. 3).

(No. 4,812 D.)

Sir, Poor Law Commission Office, Dublin, 9 May 1842.

The Poor Law Commissioners having received a communication from the Rev. E. Thackeray, vicar of Dundalk, relative to the religious creed of certain orphan children in the workhouse of the Dundalk union, and having communicated with their Assistant Commissioner, Mr. Gulson, thereon, the Commissioners transmit herewith, for the information and guidance of the Board of Guardians, a copy of a letter which has been addressed to the Rev. Mr. Thackeray on the subject.

By order of the Board,

To the Chairman of the Board of Guardians
of the Dundalk Union, Dundalk.

(signed) *Arthur Moore,*
Chief Clerk.

No. 5.—Extract from Minutes of Board of Guardians, 13 May 1842, received by Commissioners 13 June 1842.

(No. 7,281 D.)

The following letter having been received from the Poor Law Commissioners of the 9th May, enclosing a copy of a letter to the Rev. Mr. Thackeray, dated May the 4th, 1842, with reference to the orphan children, Montgomery;—

[For Commissioners' Letter, *see* above, No. 4.]

Resolved,—That the letter of the Commissioners of the 9th May be acknowledged, and that the consideration of the subject to which it alludes be deferred to the next meeting of the Board of Guardians, when the Assistant Commissioner (Mr. Gulson) will be present.

No. 6.—Letter from the Rev. *E. Thackeray* to the Commissioners, 10 May 1842.

(No. 5,864 D.)

Sir, Vicarage, Dundalk, 10 May 1842.

I conclude that the order from the Poor Law Commissioners, of which I received a copy last week, by some circumstance has not reached the Poor Law Guardians of this union; for on Sunday last, when the chaplain asked (upon the authority contained in your order, which I gave him as his sanction) for the return of those children to the Established Church, the reply on the part of the master of the union workhouse was, that "he had received no authority from the Poor Law Guardians to act in this matter," or words to that effect.

The chaplain of the poor-house, who has only just now come to officiate here, with becoming propriety did not press the attendance of these children to the service in which he was engaged; but it would not be right in me to defer my application to you, as the Poor Law

Law Commissioner acting in Ireland, requesting that no longer delay may occur in replacing these two orphan children under the care of their proper spiritual instructor. I beg that no further delay may occur in the settlement of this matter; if there should be, I cannot consent to have it questioned whether it be a matter of indifference with me that these children through life (under my charge since the death of their parents) shall continue under the ministry of the Established Church or not.

I have, &c.

To George Nicholls, Esq.,
Poor Law Commissioner, Dublin.

(signed) *Elias Thackeray*,
Vicar of Dundalk.

No. 7.—Letter from the Commissioners to the Rev. *E. Thackeray*, 20 May 1842.

(No. 5,864 D.)

Sir, Poor Law Commission Office, Dublin, 20 May 1842.

The Poor Law Commissioners acknowledge the receipt of your further letter of the 10th instant, relative to the religious creed of certain orphan children in the workhouse of the Dundalk union; and the Commissioners desire to state that the matter will be brought under the consideration of the Board of Guardians by Mr. Gulson, Assistant Commissioner, at their next meeting.

By order of the Board,

To the Rev. Elias Thackeray,
Vicarage, Dundalk.

(signed) *Arthur Moore*,
Chief Clerk.

No. 8.—Extract from Minutes of Board of Guardians, 20 May 1842.

(No. 6,627 D. 42.)

The case of the orphan children, Montgomery, taken into consideration.

Moved by Mr. Kennis, and seconded by Mr. De Verdon;—

Resolved, That a difficulty having arisen, and the appointment of a committee in the case of the orphans, Montgomery, that the Episcopal and Roman Catholic chaplains do each draw up a statement of the facts connected with the early religious education of the children, and that the same be forwarded by those gentlemen to the Poor Law Commissioners, with the request that they will reconsider the subject to which their letter of the 9th instant refers.

Moved, by Mr. Cartin, and seconded by Mr. O'Hanlon, as an amendment;—

That the board do resolve itself into a committee on Friday next, for the purpose of hearing evidence respecting the religious profession of the orphans, Montgomery.

No. 9.—Letter from the Rev. *E. Thackeray* to the Commissioners, 24 May 1842.

(No. 6,424 D. 42.)

Sir, Vicarage, Dundalk, 24 May 1842.

On the 15th of April last, as vicar of this parish, I felt it my duty to communicate to you, as the resident Poor Law Guardian in Ireland, that two orphans, the elder under 12, the younger under 10, years of age, had been admitted, on the opening of the union workhouse, into that establishment as Protestants,—this occurred on the 11th of March,—and that on the 4th of April these same orphans were recorded as Roman Catholics, by order of the Board of Guardians.

In my letter dated April 15th, I stated facts to prove that these orphans and their parents were members of the Established Church, and I requested from you an investigation into a matter in which not only the condition of these poor orphans was involved but probably the peace and harmony of these establishments, as regards not only their inmates but the officers appointed by law to watch over their moral state, and the comforts generally of all that seek a refuge within them.

Hearing that you were in London, I did not forward my second letter, bearing date April 29th, but when I heard of your return, I again wrote to you (this was on the 10th of May) complaining that no progress had been made towards replacing these orphans under the spiritual guardianship of the chaplain of the Established Church connected with this union.

I have now again (May 24th) to call your attention to this state of things, and to add, that I feel it my bounden duty to appeal to a higher or more powerful authority than the Poor Law Commissioners to correct the error into which I think the Poor Law Guardians of this district have fallen, unless these orphans be immediately placed under the spiritual care of the chaplain of the union appointed to watch over the poor who are members of the Established Church.

Parliament wisely withheld the appointment of the spiritual officers of these establishments from the same constituency to whom was confided the election of the other officers connected

connected with them, and one of their objects doubtless was the prevention of what are termed religious dissensions and excitements, what I hear there is now great danger of occurring. Dissensions on the part of the Poor Law Guardians, respecting these two orphans, is evidence how much wisdom there was in leaving all matters connected with religion not for their consideration and decision.

My application in this difficulty was to those in whose appointment were the officers of religion, and must continue so. I can recognize no subordinate board of appeal; and a case involving the spiritual concerns of those who have been of my flock until placed in this union (and it so happens most particularly so, from being more than usually orphans); and if the Poor Law Commissioners do not consider themselves authorized to decide this matter, but leave it to any other board, it will only remain for me to appeal to some higher or more powerful agency.

I consider the unions in all parts of the island, and persons of every religious opinion, who desire peace in these establishments, are as much interested in a right decision on the point in question respecting these two orphan children as the individual who is now addressing you.

I have, &c.

To George Nicholls, Esq.,
&c. &c. &c.

(signed) *Elias Thackeray,*
Vicar of Dundalk.

No. 10.—Letter from the Commissioners to the Rev. *E. Thackeray,* 25 May 1842.

(No. 6,424 D. 42.)

Sir, Poor Law Commission Office, Dublin, 25 May 1842.

The Poor Law Commissioners acknowledge the receipt of your letter of the 24th instant, calling attention to your previous communications relative to the religious creed of certain orphan children in the workhouse of the Dundalk union, and in reply the Commissioners desire to state, that on the 20th instant they addressed a letter to you, stating that they had directed their Assistant Commissioner, Mr. Gulson, to inquire into the circumstances referred to by you, and that will be done as soon as he is enabled to attend at Dundalk for that purpose.

By order of the Board,

To the Rev. Elias Thackeray,
Vicarage, Dundalk.

(signed) *Arthur Moore,*
Chief Clerk.

No. 11.—Extracts from Minutes of Board of Guardians, 27 May 1842.

(No. 7,282 D. 42.)

Susan M'Cabe was now brought forward to give evidence in the case of the orphan children, Montgomery.

Susan M'Cabe knows the two children, Sarah and William Montgomery; knows them about eight years; knows them to attend the Catholic chapel, and at catechism; was class-teacher at the Roman Catholic chapel for about twelve months, during which time she saw the children several times in the class.

Their eldest sister, Eliza Shannon, always sent them with her; Shannon went to England, and Eliza Shannon went after him; the children then went to the free school; when the children were baptized, the elder was about five years, the younger about three years.

The eldest sister, Mrs. Shannon, told witness, Susan M'Cabe, at the time of her own baptism, that the Rev. Mr. M'Cann told her that she was not to be forced into the Catholic Church, to which she replied she was quite happy, and she would have the children baptized also.

Rev. Mr. Studdert, Protestant chaplain, now came forward, but declined giving any information to the Board of Guardians respecting the children, Montgomery, except in presence of the Commissioners or their deputy.

* * * * * * * *

The children, Montgomery, were now brought forward.

Sarah Montgomery recollects the time of her re-baptism; both the children expressed a wish that they should be Catholics, because the Roman Catholic Church is the true church.

In answer to questions from one of the Guardians: they were supported by their brother and sister; were going to chapel before they came to the poor-house, and they wished to come to the poor-house in order that they could go to the Catholic Church.

Were advised by their eldest sister to go to chapel.

Sarah said her sister took care of her after her father died.

They were admitted on the recommendation of a note directed to Mr. Gulson, and entered by the master as Protestants.

Resolved, That the evidence before the board be reported to the Board of Poor Law Commissioners.

After

After hearing the above, the board came to the following resolution :—

Moved by Mr. Cartin and seconded by Mr. R. S. Byrne ;—

Resolved, That in pursuance of a resolution passed at the last meeting of this board, constituting us a committee to hear evidence respecting the religion of the children, named Montgomery, at present in this workhouse, we have heard evidence on the subject, and are of opinion that the said children should remain on the books as Catholics ; and we are further of opinion, that to compel them to adopt any other religion would be most arbitrary and unjust, the children, in our opinion, being sufficiently intelligent to choose their own faith.

No. 12.—Letter from the Rev. *E. Thackeray* to the Commissioners, 1 June 1842.

(No. 6,844 D. 42.)

Sir, Dublin, 1 June 1842.

I cannot withhold from you the painful information, that notwithstanding all that has passed between you, as a Poor Law Commissioner, and myself, as vicar of Dundalk, on the subject of the two orphans, Montgomeries, no step has been taken to establish the investigation I have for nearly two months asked of you respecting them.

In the meantime I hear much excitement and discussion have arisen, not only with the Guardians, but with those of the district around, according to their respective feelings, and the representations made to oppose or indulge them.

And as regards the two orphans themselves, they are of course attendants upon the service of a church of which their parents were not members, nor themselves until they were inmates of the workhouse, or rather until they had been there 24 days, I think ; a period when there was neither a chaplain of the Established Church nor of the Church of Rome appointed.

It is a case of very serious importance, not only as regards these orphans, but as it may operate as a precedent for others ; and not only in these respects, but as occasioning serious dissensions and discussions among the Poor Law Guardians, who, to become valuable as public officers, should be kept free from points calculated to excite and foster prejudices, so that they may work together in peace and good will.

I am, &c.

To George Nicholls, Esq., (signed) *Elias Thackeray*,
Poor Law Commissioner, Custom House, Dublin, Vicar of Dundalk.

No. 13.—Extract from Minutes of Board of Guardians, 3 June 1842.

(No. 7,283 D. 42.)

A letter was now handed in by Mr. Barrett from Thomas Fortescue, esquire, which was read and ordered to be inserted on the minutes ; the following is a copy :—

[*See* Resolution on the case of the orphans, Montgomery, in Minutes of Meeting of May 27, 1842.]

I protest against the above resolution on the following grounds :—

Firstly, Because the only witness examined by the Board of Guardians which came to that resolution was Susan M'Cabe, a Roman Catholic and a teacher in the chapel school at Dundalk ; whereas, in such a case as this, witnesses ought to be examined on both sides of the question.

Secondly, Because it is admitted that the orphans, Montgomery, were born of parents who were born, lived and died members of the Church of England.

Thirdly, Because the children were baptized into that church, and lived with their parents until the death of their father, their last surviving parent, in 1837.

Fourthly, Because the re-baptism of the girl by a clergyman of the Church of Rome, which was caused or allowed by the elder sister of the orphans, herself a convert to that church, she having married a Roman Catholic, cannot for a moment be recognized, as the girl, being only seven, or, as is asserted by some, only five years old, could not change her faith.

Fifthly, Because it is admitted, that from some period in the year 1839, the children, being left by their sister, were taken under the care of the Rev. Mr. Thackeray, vicar of Dundalk, and attended constantly his church and school, and so continued to attend until sent by Mr. Thackeray into the union workhouse, upon the opening of that establishment in March 1842.

Thus, from the births of the children up to the year 1837, and, again, 1839 to the present time, it is universally admitted that they were members of the Church of England. It is, therefore, during the above interval alone, that, being under the care of the elder sister, a Roman Catholic by conversion, they could by any possibility be considered to belong to that church.

Lastly, I protest against the resolution above referred to, because, although it was my duty as chairman of the board to sign their proceedings, I cannot allow it to be supposed that I do at all concur in their decision.

28 May 1842. (signed) *Thomas Fortescue.*

We, the undersigned, concur in the above protest.

(signed) *A. Hamilton.*
Turner Barrett.
Robt. M'Neil.
Benjamin Thompson.
John T. Dickie.

No. 14.—Report from *Edward Gulson*, Esq., Assistant Poor Law Commissioner, to the Commissioners, 11 June 1842, with three Enclosures.

(No. 7,239 D. 42.)

To the Poor Law Commissioners.

Gentlemen,

In accordance with the instruction contained on No. 6,424 D. 42, annexed, I have entered into a full examination of the circumstances of the case of the two children, Montgomery, who were admitted to Dundalk workhouse as Episcopalians, and were afterwards changed to Roman Catholics by order of the Board of Guardians, and respecting whom the Commissioners addressed the Letter, No. 4,812, D. 42, to the vicar of Dundalk, with copy to the Dundalk board, directing that the children in question, being of Protestant parents, should continue to be educated as members of the Church of England, but with which direction the majority of the Board of Guardians refuse to comply.

I annex copies of the depositions taken by me at Dundalk on this subject.

I also annex copies of all minutes of the Dundalk Board of Guardians relating to this matter, and the protest of the chairman and other Guardians against the course adopted by the majority.

From the evidence I have taken, and by the admission of all parties, it is *certain,*

First, That the children were born of Episcopalian parents, and that the parents continued to their death to be members of the Church of England.

Secondly, That on the death of the parents (or immediately after) the children were taken and supported by the ministers of the parish of Dundalk, who sent them to school, paid for their maintenance, and eventually sent them to the workhouse.

The children are Sarah, aged 12, and William, aged 10.

On the first day on which the workhouse opened, the curate of Dundalk, who had charge of the church charitable fund, from which the children were being supported, sent them up for admission. They were admitted, and were entered as Protestants.

Shortly after this it was stated at the board, that an elder sister of these children had married a Roman Catholic; that after the death of their father, the children were left in charge of this elder sister, who herself became a Roman Catholic; and that during the time they were intrusted to her (by the ministers who supported them), she (unknown to those who maintained them) had one or both of the children re-baptised by the Roman Catholic minister, the children having been baptised during the lifetime of the parents as Episcopalians.

On this ground, as well as that the children, aged 12 and 10, on being asked, stated that they wished to go to mass, the Guardians directed the registry to be altered to "Roman Catholic."

On this the vicar of Dundalk (Dr. Thackeray) wrote to the Commissioners, and they in consequence replied to him, and sent copy to the Dundalk board, stating that the children were to be brought up as Protestants.

The majority of the Dundalk board being Roman Catholic, they refuse to acknowledge the authority of the Poor Law Commissioners in regard to these children, and direct that they shall continue Roman Catholic.

Thus the matter rests until the Commissioners take further steps in the matter; and I may add, that the case is of importance, because it not only will govern similar cases at Dundalk and elsewhere, but it is most warmly taken up by the local press on both sides, and because it is likely to be brought before Parliament.

It clearly appears to me, that the elder sister having married a Roman Catholic, and herself become one, is beside the question. The parents being Protestants, had they lived, these children would doubtless have been brought up as Protestants; and, being in the workhouse, it cannot be doubted, I think, that, in the spirit of the Poor Relief Act, they ought to remain under the care of the Episcopalian chaplain until they arrive at the age of discretion, which age perhaps is 15 (that stated in the Act as emancipating a child from the care of its parents).

If the Commissioners coincide in this view of the case, then arises the question, how they are best to enforce and carry out their direction.

On this point it appears to me that the authority of the Commissioners is, under existing circumstances, very doubtful. The Commissioners have issued no rule or order, under seal,

on

on the subject of the religious education of the inmates; consequently their directions can only be enforced through the paid officers, whom it is highly inexpedient to bring into direct collision with the majority of the Guardians.

The Commissioners, on considering this case, and determining the course now to be adopted, will bear in mind that the Guardians will certainly resist the authority of the Commissioners on the point as far as the law will permit; and as much excitement prevails on both sides, it will be necessary so to decide as to enable the Commissioners to carry their views into operation.

I have, &c.

11 June 1842. (signed) *Edward Gulson.*

Enclosure 1, in No. 14.

(No. 7,239 D.)

Dundalk Workhouse Board-room, 6 June 1842.

Francis O'Reilly, master, sworn: produces the registry-book, from which it appears (and he swears) that two children were admitted as follows:—

"March 14th, 1842, Sarah Montgomery, aged 12, orphan, Protestant; William Montgomery, aged 10, orphan, Protestant."

The above children, the master deposes, applied for admission at the workhouse on the first day of the workhouse opening for the reception of paupers; they were brought by a young woman, and were sent by the Rev. Dr. Thackeray, with a note addressed to the Assistant Commissioner, who happened to attend the board on that day.

He, the master, entered them as Protestants, understanding from the person who accompanied them that such was the religious creed in which they had been educated. In addition to this, he inquired of the children themselves whether they went to mass or to church; they stated, in reply, that they went to church, and he accordingly entered them as Protestants.

The children continued as Protestants in the workhouse till April 4th, when the following resolution was passed, and is entered on the minute-book, viz.:—

"Resolved, That inasmuch as the children, Sarah and William Montgomery, have expressed their wish to attend the Roman Catholic place of worship, they shall now be entered on the registry as Roman Catholics."

In consequence of the above entry the master, Francis O'Reilly, made the following entry on the margin of the registry-book:—

"Roman Catholic, by order of the Board of Guardians, dated April 4th, 1842.—F. O'Reilly, master."

Jane Carr, Chapel-lane, Dundalk: deposes, that she knows the two children, Montgomery; knew the parents of the children; they lived in the next room to herself for a long time; knew them about 11 years ago; was acquainted with the woman two years before she died, and knew the man till he died. The father was a carpenter; the parents both belonged to the Church of England; saw them constantly going to church, and is sure that they did not frequent any other place of worship. The mother died of cholera in the cholera hospital, when the youngest child was about six months old. The father lived two or three years after the decease of the mother, and died in the Church-lane.

Both the above parents were buried in the churchyard, and deponent attended the funeral of the mother; the children lived with the father up to the time of his death. On the death of the father, an elder sister, who lived with them, married a journeyman carpenter, who was a Roman Catholic. The husband went to England, and the wife followed him there; she did not remain long, and returned.

Rev. John Hamilton Stubbs: was curate of Dundalk for 17 years, ending 1841; knew the father and mother of the children, Montgomery; considered them and visited them as Protestant parishioners.

The mother dying in the cholera hospital, deponent is not certain, but thinks he attended her on her death-bed, with other Protestant patients; remembers the death of the father; attended him during his last illness as his minister.

When the father died, he had four children, whom he recollects; one, a son, who deponent thinks enlisted; another, a daughter, who married a journeyman carpenter and went to England. Two other children, Sarah and William (the children in question), on the death of the father were supported by the ministers by private contribution; and they were brought up in every respect as Episcopalians, attended the Sunday-school, and believes they regularly attended church.

John Fitzpatrick sworn: resides in Dundalk, is sexton of the parish of Dundalk, and has been so about 10 years; remembers the death of the father of the two children, Montgomery; made the grave for him. After the father's death, the two children stayed with their brother and elder sister in the house in which the father lived, but cannot say for how long; stayed there until the sister was married to a journeyman carpenter. They were married at church, and the elder brother was present. On the marriage of the sister, the brother broke up house, and understood he enlisted. Supposes the two children were then

taken by the Rev. Mr. Thackeray, and supported by charitable contributions, because he received money for their support from Mr. Thackeray, and gave it to Mrs. Darcy; has paid money to others besides Mrs. Darcy. Paid Mrs. Darcy the first money he received; also, since paying the money to Mrs. Darcy, has paid 4*s.* 6*d.* per week to Mrs. M'Clelland. Each of the above persons were supporting the children at the time he paid them the money; cannot say when he paid the first money for the support of these children, but continued to pay it up to the time the children came into the workhouse, but cannot tell of his own knowledge whether he paid it continuously during the whole period. Paid Mrs. Darcy 3*s.* per week for the children.

Catherine Darcy sworn: lives in Park-street, Dundalk; knows the two children, Montgomery; became acquainted with them in June 1839; took the elder sister as a servant in June 1839, not knowing that she was married; she remained in her service only one month before she found out that the servant was receiving money for the support of the two children, and that she was supporting them; the servant's time being considerably occupied in attending to these children, she allowed her to bring the children to sleep in the house rather than permit so much of her time to be occupied in going after them. The servant continued a year and a quarter in the house on this footing, and then she left, and deponent continued to keep the children for the same remuneration as that which the servant (their sister) had previously received. The children, during the service of the sister, went out to school at 10 o'clock in the morning, returned to dinner at three, and remained; the children went to the free school (Mrs. Reilly's school).

The school was a charity school open for children of all religious denominations; the children continued in deponent's house, and under deponent's care, from June 1839 to September 1841; during the whole of this time they went to church on Sundays, and attended lectures at the church regularly for the children at three o'clock in the afternoon on Wednesdays and Fridays; the children, on leaving deponent, went to reside with Mrs. M'Clelland.

During the time of the service of the married sister, she regularly attended church, and also the church lectures for adults on Wednesdays. Never heard until after the children came into the workhouse of any doubt existing as to their religion.

Never heard or suspected that the married sister was of any other religion than that of the Church of England until after the children came into the workhouse.

The sister on leaving her service went to England, and deponent has not since heard of her; before the children came to deponent, they lived with Mrs. Hayney, also Conaghy's; but the time of the servant being occupied in visiting the children there, deponent took them to her own house.

John Fitzpatrick, re-examined: deposes, that the two children, Montgomery, after they left Mrs. Darcy, went direct to Mrs. M'Clelland, and there continued until they came to the workhouse, except for a short time, when the boy was separately provided for at Cavanagh's, but it was only for a few weeks, and on account of the boy's not being easily managed.

Rev. Mr. Allpress, states, that the children were first upon the church books in September 1840; and

Rev. Mr. Stubbs, states, the reason for their not being before placed on the church fund was the inadequacy of that fund, and prior to that time they were supported by private contributions.

The Rev. George Studdert produces the following certificates, viz.:—

"(Copy.)—Sarah, daughter of John and M. Montgomery, was born 16th July 1830, and baptized 1st August 1830. Registered 1st August 1830; by me,

"*J. G. Glenny.*"

"I certify that the above is a true copy, extracted from the parish register of the parish of Newry, by me,

"April 19th, 1842. "*W. Williams*, Curate of Newry."

As regards the baptism of the boy, William, the Rev. George Studdert produces the following letter, viz.:—

"Sir, "Greenwood Park, 15 April.

"In Mr. Thompson's absence, who is at present in England, I take the first moment to answer your letter, which I have just received, and have great pleasure in assuring you that I never knew or heard of a Roman Catholic belonging to any branch of their mother's family.

"The Livingstons and Hartfords were all steady Protestants, whom these poor orphans are descended from.

"They were also highly respectable people, but their mother, Matilda Hartford, when very young, made an alliance in a grade of society much beneath her own; he was a carpenter, but belonged to the Established Church; I had the clergyman's certificate who married them, and also Dr. Campbell's certificate for the baptism of Sarah, in Mary's church, Newry; and I think you were also so kind as to let me have yours for the baptism of William. These certificates were all enclosed to the governors of the Pleasant's female asylum, in hopes of getting Sarah admitted, but her father being a carpenter, was the great obstruction; but,

but, if necessary, I am sure I can procure them again. Allow me to take this opportunity of returning you many thanks for your friendly attention to these poor orphans; and

Believe me sincerely yours,

Rev. Elias Thackeray, Vicarage, Dundalk. (signed) *E. F. Livingston.*

My dear Thackeray, Tanderagee, 15 April 1842.

At the time John Montgomery was married, the register was kept very carelessly; there is, however, living evidence in abundance that he was married in the church, and a descendant of a very old Protestant family, and the wife, Matilda Hartford, equally so.

If there was wanting evidence to confirm Montgomery's claim to be a Protestant, there are fifty orangemen in Tanderagee who saw him admitted, and frequently attended with him at the meetings of the lodge. This I look upon as good evidence of his religion; I shall, however, keep the inquiry open, should you not be satisfied with this statement.

Yours truly,

Rev. Elias Thackeray, Vicarage, Dundalk. (signed) *Thomas Carter.*

Susan M'Cabe sworn, and deposes: lives in Church-lane, Dundalk; knows the two children, Montgomery, and their elder sister, who married a journeyman carpenter, and went to England; has known them more than seven years; knew them three or four months before the father died. Shortly after the father died, the elder sister got married to a carpenter who worked in the house; the man was a Roman Catholic. The children continued to reside with the married sister and her husband for about eight months, when he left his wife and them, and went to Liverpool. About three months before the husband left, the married sister came to deponent and stated that she wished to speak to one of the Roman Catholic clergy, for she wished to belong to the Roman Catholic Church. The children did not go to school during the eight months they lived with their sister, being too small. On the married sister going to deponent, she took her to one of the Roman Catholic curates, and he instructed her, and afterwards baptised her, and she afterwards went to the Roman Catholic chapel. After the desertion of the husband, the wife remained in Dundalk, and took a lodging and endeavoured to support herself and the two children by sewing and knitting, for about six months, and then she took fever; during her illness the Roman Catholic clergyman attended her, and charitably supported her and her two children, Montgomery. Deponent knows this from living at the time next door to her, and continuing her intimacy with her; the married sister and the children were all ill together of fever, and they remained ill four months, during which time they were supported by the charity of the Roman Catholic curate who attended them.

The Roman Catholic clergyman who had thus supported them afterwards died of fever himself, and the married sister then went after her husband to England. When she left, she sent the children to the free school, and as they had no means of support, they lived by the charity of their neighbours, and were taken up by the Protestants, and by them maintained. From the death of the father to the time of the married sister leaving the children was nearly two years, during all of which period they lived with their sister.

The sister remained in England about two months, and returned to Dundalk, and went to lodge at Mrs. Ward's for about six months. During the time she was in England (two months) the children lived upon the neighbours; and during the time she lodged at Mrs. Ward's the children were supported by Mrs. Lynch, who took the little girl to mind her children, and sent the little boy to school. She afterwards went to service with Mrs. Lynch, and after that she went to service with Mrs. Darcy.

Whilst living with Mrs. Lynch, the married sister took the younger sister to chapel to be christened; saw the child christened by the Rev. Mr. Clark, the Roman Catholic clergyman: deponent knows that the married sister regularly went to chapel up to the time she went to live with Mrs. Darcy: deponent is aware that when she went to service at Mrs. Darcy's she went to church.

She also knows that in Lent she attended at the Roman Catholic chapel about four years ago; was class-teacher 12 months, and during this time Sarah Montgomery used to attend the class on Sunday evenings during the year; during this time the elder sister was at service with Mrs. Lynch.

The married sister, on leaving Mrs. Darcy, went to England, where she still remains; this is a year and a half ago.

The elder married sister and the Rev. Mr. Clark were the sponsors on the christening of Sarah.

Enclosure 2, in No. 14,

(No. 7,239 D.)

Consists of the Minutes of the Guardians relating to these children, above given; namely, 4 April No. 1, page 3; 13 May, No. 5, page 4; 20 May, No. 8, page 5; and 27 May, No. 11, page 6.

Enclosure 3, in No. 10.

(No. 7,239 D.)

For the Protest referred to, *see* No. 13, page 7.

No. 15.—Letter from the Commissioners to the Chairman of the Board of Guardians, 22 June 1842.

(No. 7,239 D.)

Sir, Poor Law Commission Office, Dublin, 22 June 1842.

Referring to their letter to you of the 9th ultimo, the Poor Law Commissioners desire to state that they have again had under consideration the subject of the religious education of the two pauper children, named Montgomery, inmates of the workhouse of the Dundalk union, together with the resolutions passed by the Board of Guardians, the evidence taken by Mr. Gulson, Assistant Commissioner, and his report thereupon, from which the facts of the case appear to be as follow :—

1st. That the children were born of parents professing the religion of the Established Church, of which church the parents continued to be members until their death.

2d. That the children were baptized according to the rites of the Established Church, in the lifetime of their parents.

3d. That on the death of the parents, or immediately thereafter, the children were taken and supported by the ministers of the parish of Dundalk, who sent them to school, where they were educated as Protestants, paid for their maintenance, and eventually sent them for admission to the workhouse.

4th. That the children, aged respectively 12 and 10 years, were received into the workhouse on the first day that it was opened, and were then registered in the books of the union as Protestants, that having been stated to be their religious persuasion by the person who brought them to the workhouse.

5th. That it was stated at a meeting of the Board of Guardians, on the 4th of April last, that an elder sister of the children, who had married a Roman Catholic, had subsequently professed herself a member of the Roman Catholic Church, and had caused the children to be re-baptized by a Roman Catholic priest, on which grounds, and on the ground that the children, on being questioned, expressed a desire to attend the mass, the board directed that the registry should be altered by placing them therein as Roman Catholics.

6th. That the attention of the Commissioners having been called to the matter by the Rev. Mr. Thackeray, they addressed a letter to him on the 4th ultimo, expressing their opinion that the children should be educated as Protestants; and a copy of that communication having been forwarded, on the 9th ultimo, to the Board of Guardians, the board, after a consideration of the case, on the 20th and 27th ultimo, passed a resolution, directing that the children should be continued on the register as Roman Catholics.

The Poor Law Commissioners, having bestowed full consideration on the facts of the case, which they believe to be correctly stated above, have come to the deliberate conviction that the act of the Guardians in registering the children as Roman Catholics, and in proceeding to educate and treat them as such, was a violation of the 49th section of the Irish Poor Relief Act. Every fact stated affords a ground for continuing to bring up the children as Protestants, except that their sister is become a Roman Catholic, and that they have expressed a wish to attend mass. With respect to the change of religion in the sister, it has nothing whatever to do with the religion of these children, as it cannot lead to the inference that their parents, if living, would have consented to their also forsaking the form of religious belief in which they have hitherto been brought up, and the church into which they were received at their baptism. With respect to their own expressed wish to attend mass, the Commissioners would consider it a dereliction of duty to attend to the mere wish, with reference to such a subject, of an infant of 12 years old, the age of the eldest of these children; the Guardians ought to act as parents towards orphan children, until they reach an age at which a parent's control may be said to cease; and as every presumption in this case must be, that the parents of these children would have educated them as Protestants, and, in doing so, would have duly exercised their parental authority and influence, the Guardians also are bound, both in reason and in law, to take the same course.

The Commissioners trust that these considerations will have weight with the Board of Guardians, and cause them to reverse forthwith their order of the 4th April, that these Protestant children should be registered as Roman Catholics. Should the Guardians (which, however, the Commissioners trust they will not) still persist in an act which the Commissioners cannot look upon otherwise than as improper and illegal, the Commissioners are prepared immediately to issue an order, under seal, directing that the register shall be amended, and that the children in question shall be educated and treated in all respects as Protestants. The effect of this proceeding will be, that the officers of the workhouse, and all other persons who promote, or permit, or take part in the education of these Protestant children, so long as they continue in the workhouse, until they attain to years of discretion, in the doctrines of the Roman Catholic Church, will become liable to the penalties provided by the 32d and 102d sections of the Irish Poor Relief Act.

By order of the Board,

To the Chairman of the Board of Guardians of the Dundalk Union.

(signed) *Arthur Moore*, Chief Clerk.

No. 16.

No. 16.—Letter received by the Commissioners, dated, "Vicarage, Dundalk, 20 June 1842."

(No. 7,566 D.)

Sir,

I was at the union-house for the poor of this district yesterday, and expected to have found the orphan children, named Montgomery, reinstated in their connexion with the church of which their parents and families were members, and they also themselves until the hour of their admission into that establishment.

The investigation which I required on the part of the Poor Law Commissioner resident in Ireland, so long back, I think, as the 15th of April, took place in a fortnight since, and it is difficult to account for the delay which has since occurred in coming to a decision upon it, especially when I again remind you of the position in which these poor orphans are placed, and also of the state of public feeling on all sides, of which I gave you intimation in all my previous communications with you on this subject.

I beg now, however, to state, that unless this matter be finally adjusted previous to next Sunday, 26th instant, I shall feel it my duty without further delay to place the whole affair before the Government for their consideration, so that it may reach the public and the Houses of Parliament, and the question be no longer a matter of doubt whether there be any authority within the walls of a poor-house that shall transfer orphans, neither of whom were 12 years of age, from one church to another, and that, too, without the slightest communication with the ministry under whom they had been trained, and by whose contribution and that of their church they had been almost uninterruptedly supported since the decease of their parents.

I have, &c.

To George Nicholls, Esq.,
Poor Law Commissioner, Custom House,
Dublin.

No. 17.—Letter from the Commissioners to the Rev. *E. Thackeray*, 22 June 1842.

(No. 7,566 D.)

Sir, Poor Law Commission Office, Dublin, 22 June 1842.

The Poor Law Commissioners have received a letter without signature, but dated Vicarage, Dundalk, 20th instant, relative to the religious persuasion in which two orphan children, named Montgomery, are registered in the workhouse of the Dundalk union; and the Commissioners desire to inform you, that previously to the receipt of this letter the Commissioners had given instructions that a letter should be addressed to the Board of Guardians at their next meeting, finally requiring them forthwith to reinstate the two children, Montgomery, as Protestants, and to remove them from the influence of Roman Catholic instructions. Should this letter fail in producing the required result, the Commissioners are prepared to issue an order, under seal, to the same effect, any disobedience to which will involve penal consequences under the 102d section of the Irish Poor Relief Act, as well as in the case of the workhouse officers' dismissal from office.

By order of the Board,
(signed) *Arthur Moore*,
Chief Clerk.

To the Rev. Elias Thackeray,
Vicarage, Dundalk.

No. 18.—Extract from Minutes of Board of Guardians, 24 June 1842.

(No. 7,891, D.)

The following letters were now read from the Poor Law Commissioners, and ordered to be inserted on the minutes, namely,—

Commissioners' Letter, dated 22d June, (*see* No. 15, page 12.)

The other letter referred to in this minute does not relate to the subject of this return.

No. 19.—Letter from the Rev. *E. Thackeray* to the Commissioners, 28 June 1842, enclosing Letter from the Rev. *Geo. Studdert*, Chaplain of the Established Church for the Workhouse.

(No. 7,933 D.)

Sir, Chester, 28 June 1842.

I have just received the enclosed note from the chaplain of the Poor Law union-house, Dundalk.

After your last communication, I conclude you will suffer not a moment's delay in seeing that the orders issued by the Poor Law Commissioners shall be enforced.

I am

I am on my way to Cambridge, and therefore request you will communicate your intentions to the chaplain of the union, and you will oblige me if you would have a copy of it transmitted to me at Cambridge, where I shall remain some days.

The subject has engaged some Members of both Houses, in consequence of communications made to them from the county of Louth, and I was told, just before I left Dundalk, that a Member of the Upper House meant to bring the business before it. As I shall be in London, it will doubtless be asked of me what steps have been taken in this matter, and I am desirous to be able simply to say that all is right, without the necessity of showing how long a time has occurred since my communication with you commenced.

I have, &c.

George Nicholls, Esq., P.L.C.
Custom House, Dublin.

(signed) *Elias Thackeray*,
Vicar of Dundalk.

Enclosure in foregoing Letter.

My dear Mr. Thackeray, Dundalk, 26 June 1842.

I do not think it right to let a post pass by without informing you that the Montgomery children have not been restored yet. The master told me that he had heard the order from the Commissioners read at the board, but that the Guardians had not issued any order to him, and therefore that he could not interfere. If on my going up to the poor-house this week I find out any thing worth telling, I shall write.

Your affectionate nephew,
Geo. Studdert.

No. 20.—Report from *Edward Gulson*, Esq., Assistant Poor Law Commissioner, to the Commissioners, 2 July 1842.

(No. 8,122 D.)

To the Poor Law Commissioners.

Gentlemen,

I beg to state, for your information, that your Letter, No. 7,239 D. 42, addressed to the Dundalk Board of Guardians, relative to the religious education of the children, Montgomery, has been read at the board, and has been placed on the minutes; but as the board of Guardians adhere to their former resolutions on this subject, notwithstanding, the Commissioners have now only to issue the order adverted to in their letter, directing that the said children shall be educated as Protestants, in accordance with the religious tenets professed by their parents to the time of their death.

I have, &c.

2 July 1842. (signed) *Edward Gulson.*

No. 21.—Copy of Order issued by the Poor Law Commissioners, 18 July 1842.

To the Board of Guardians of the *Dundalk* Union; to the Clerk to the said Board of Guardians; to the Clerk or Clerks to the Justices of Petty Sessions, held for the division or divisions in which the townlands and places comprised within the said Union are situated, and to all others whom it may concern.

Whereas Sarah Montgomery and William Montgomery, orphan children, aged respectively 12 and 10 years, or thereabouts, were admitted into the workhouse of the Dundalk union, and still remain there:

And whereas the parents of the said Sarah Montgomery and William Montgomery professed the creed of Protestants of the Established Church of England and Ireland, of which church they continued to be members until their death:

And whereas the said Sarah Montgomery and William Montgomery were baptized according to the rites of the said Established Church, during the lifetime of their parents, and continued to be members of that church until the death of their father, their last surviving parent:

And whereas the said Sarah Montgomery and William Montgomery have now no testamentary guardian:

And whereas no natural guardian of the said Sarah Montgomery or William Montgomery, and no godfather or godmother of the said Sarah Montgomery or William Montgomery, has consented that the said Sarah Montgomery or William Montgomery shall be educated in any other creed than that professed by the parents of the said Sarah Montgomery and William Montgomery, as aforesaid:

And whereas the said Sarah Montgomery and William Montgomery were admitted into the said workhouse as Protestants, and as such their names were entered in the registry of the said workhouse:

And

And whereas the board of Guardians of the said union have, by a resolution passed at a meeting of the said board, held subsequently to the admission of the said Sarah Montgomery and William Montgomery into the said workhouse, directed that the registry of the said Sarah Montgomery and William Montgomery should be altered, and that they should be registered as Roman Catholics, and educated in the creed of the Roman Catholic Church:

And whereas it appears to us that the act of the Guardians in registering the said Sarah Montgomery and William Montgomery as Roman Catholics, was in contradiction to the true intent and meaning of the 49th section of the 1st & 2d Vict., c. 56:

Now, therefore, we, the Poor Law Commissioners, in pursuance of the powers vested in us by the said Act passed in the 1st and 2d year of the reign of Her present Majesty Queen Victoria, intituled, "An Act for the more effectual Relief of the destitute Poor in Ireland," do hereby order and direct that the Guardians of the said Dundalk union shall amend the register of the said workhouse, by striking out of the said register so much as states that the said Sarah Montgomery and William Montgomery are Roman Catholics, and by again registering them as Protestants of the Established Church of England and Ireland; and we do further order and direct that the said Guardians shall not authorize the education of the said Sarah Montgomery or William Montgomery in any other creed than that of the said Established Church of England and Ireland.

Given under the hands and seal of us, the Poor Law Commissioners, this 18th day of July in the year of our Lord 1842.

(signed) *G. C. Lewis.*
Edmund W. Head.

Forwarded by post, 20 July 1842.

(signed) *Geo. Nicholls.*

No. 22.—Letter from the Commissioners to the Board of Guardians, accompanying foregoing Order, 20 July 1842.

(No. 8,870 D.)

Sir, Poor Law Commission Office, Dublin, 20 July 1842.

With reference to the letter of the Poor Law Commissioners, dated the 22d ultimo, addressed to the chairman of the Board of Guardians of the Dundalk union, and the minutes of proceedings of the Guardians on the 24th ultimo, the Commissioners now transmit herewith an order which they have felt it their duty to issue under hand and seal, in accordance with their letter above referred to, relative to the two pauper children named Montgomery, inmates of the workhouse of the above union.

By order of the Board,

To the Clerk to the Board of Guardians of the Dundalk Union, Dundalk.

(signed) *Arthur Moore,*
Chief Clerk.

No. 23.—Letter from the Commissioners to the Rev. *E. Thackeray*, 20 July 1842, in reply to his last Letter (No. 19).

(No. 8,870 D.)

Sir, Poor Law Commission Office, Dublin, 20 July 1842.

With reference to your communication of the 28th ultimo, relative to the two pauper children, named Montgomery, inmates of the workhouse of the Dundalk union, the Poor Law Commissioners desire to inform you that they have issued an order, under seal, to the Board of Guardians of the above union, in accordance with the Commissioners' letter to you, dated the 22d ultimo.

By order of the Board,

To the Rev. Elias Thackeray, Vicarage, Dundalk.

(signed) *Arthur Moore,*
Chief Clerk.

Letters addressed to Mr. *Gulson*, Assistant Commissioner, and received from him for the Return.

No. 24.—Letter from the Rev. *E. Thackeray*, 18 April 1842.

(No. 8,123 D. 42.)

My dear Sir, Vicarage, Dundalk, 18 April 1842.

My respect for you makes me desirous to communicate to you, that by this post I shall transmit to Mr. Nicholls an account of the transaction which has taken place in the poor union-house here, in the claiming of two Protestant orphans on the part of the Roman Catholic chaplain, that claim being recorded as valid, without any communication being held with myself or my curates as to the facts and circumstances which belonged to those children, previous to their entering that establishment.

I hear that this circumstance has excited much feeling of dissatisfaction on the part of the Protestants, and I have had letters offering sufficient means for their support, if I will take them out; I think such a course would not be doing justice to the public, and therefore I have asked for an investigation, at which I may be present with my documents and evidence.

You will, I am sure, believe my motive for addressing Mr. Nicholls rather than you was one not of disrespect to yourself.

Faithfully yours,

To E. Gulson, Esq., Rostrevor. (signed) *E. Thackeray.*

No. 25.—Letter from *Thomas Fortescue*, Esquire, Chairman to the Board of Guardians, 28 May 1842.

(No. 8,123 D 42.)

My dear Sir, Ravensdale Park, 28 May 1842.

I only received your letter of the 26th, enclosing a copy of Mr. Thackeray's letter to Mr. Nicholls, this morning; it appears to have been mis-sent to Castle Bellingham. I am sorry it did not arrive in time for our meeting yesterday, as it might have prevented such a resolution as the enclosed from passing the board. The case of the Montgomery orphans is so clear that no one can doubt that they are Protestants, at least I cannot see whence the doubt is to arise. I felt this so strongly, that I expressed my opinion at the board; and, after the resolution was carried, gave notice that next Friday I should enter a protest on the book.

I enclose a copy of the resolution and protest; the two Guardians who have joined me in it were the only Protestants in the room besides myself; there were about 10 or 12 Roman Catholics, all "Ayes."

I shall feel obliged by your forwarding the enclosed to the Poor Law Commissioners, if there is no objection to such a course.

I think the harmony of Boards of Guardians would be better secured, as well as a fair decision in each case, if the Commissioners were to decide in all disputed cases of religious persuasion, without reference to the boards. It is easy to perceive that we are not the proper tribunal.

Mr. Studdert, the Episcopalian chaplain, declined to give evidence except in the presence of the Commissioner. He offered to read a letter from the Commissioners to Mr. Thackeray, but the board would not allow him.

After the next meeting I shall be away for some months; the vice-chairman is Mr. De Verdon.

Believe me, &c.

To E. Gulson, Esq. (signed) *Thos Fortescue.*

No. 26.—Letter from the Rev. *E. Thackeray*, 5 June 1842.

My dear Sir, 5 June 1842.

I am engaged in a deputation to visit some education establishments in the South-west, and my return cannot be under a fortnight. I beg of you, therefore, that when you have fixed your day for the investigation of the case of the orphans, Montgomery, in the workhouse of Dundalk, that you will notify the day and hour to the Rev. J. H. Allpress, that he may attend with evidence and witnesses. Pray give him all the previous notice in your power, as early as you can.

The subject has grown into one of considerable gravity; the papers have discussed it, as I hear. Rumours are afloat of things passing in far wide districts, that will require amendment. In Dublin I had opportunities of seeing many whose judgment I value, and I am happy to think their sentiments are in unison with yours,—that my duty was to consider the question as one for the officers of Government, not the elected for the district to decide upon.

I have written to Mr. Allpress to state the communication I am making to you. Mr. Allpress was curate while these orphans were attending on lectures and church, &c. Mr. Studdert was not for a moment, so he could not be the best information on the subject in my absence, and, even if he had been, I think it most prudent, on reflection, to keep the chaplain disentangled.

Faithfully yours, &c.

To E. Gulson, Esq. (signed) *Elias Thackeray.*

Pray write to Mr. Allpress.

INQUIRY

INTO THE

TREATMENT, CONDITION, AND MORTALITY,

OF

INFANT CHILDREN,

IN THE WORKHOUSE OF THE

NORTH DUBLIN UNION.

Presented to both Houses of Parliament by Command of Her Majesty.

DUBLIN:
PRINTED BY ALEXANDER THOM, 86, ABBEY-STREET,
FOR HER MAJESTY'S STATIONERY OFFICE.

1842.

CONTENTS.

PAGE

LETTER from GEORGE NICHOLLS, Esq., Poor Law Commissioner, to SIR JAMES GRAHAM, BART. Secretary of State for the Home Department, &c., &c., &c., - - - 3

REPORT of RICHARD HALL, Esq., Assistant Poor Law Commissioner, - - - - - 5

REPORT of DENIS PHELAN, Esq., M.R.C.S. LOND., Assistant Poor Law Commissioner, - 11

REPORT of EVORY KENNEDY, M.D.E., and T.C.D., Fellow of the College of Physicians, &c., &c.; and D. J. CORRIGAN, M.D., Physician to the Hardwick Fever and Whitworth Hospitals, &c., &c., - - - - - - - - - - - - - - 15

MINUTES OF EVIDENCE taken at the North Dublin Union Workhouse, - - - 23

APPENDIX, - - - - - - - - - - - - - - - 96

LETTER *from* GEORGE NICHOLLS, *Esq., Poor Law Commissioner, to* SIR JAMES GRAHAM, *Bart., Secretary of State for the Home Department, &c., &c., &c.*

Poor Law Commission Office, Dublin,
19th January, 1842.

SIR,

I HAVE the honor to forward for your information, a Copy of the Evidence taken, and also Copies of the Reports of Mr. Hall and Mr. Phelan, and of Drs. Kennedy and Corrigan, in reference to the Treatment, Condition, and Mortality of the Infant Children in the North Dublin Union Workhouse.

I venture to hope that the result of this Inquiry will be satisfactory: and I have the honor to remain,

SIR,

Your very obedient

Faithful Servant,

GEORGE NICHOLLS.

e Right Honorable
SIR JAMES GRAHAM, BART.,
&c., &c., &c.

REPORT to the Poor Law Commissioners.—By Richard Hall, Esq., *Assistant Poor Law Commissioner.*

Dublin, 20th January, 1842.

Gentlemen,

It appeared expedient, in consequence of statements published early in December last, relative to the Mortality which had occurred among the infant children in the North Dublin Union Workhouse, that an Investigation should be made into the accuracy of those statements, and into the real circumstances of the case.

It was accordingly determined that I should publicly examine such persons as were competent to give evidence on the facts, and on the accommodation and treatment of the children; and that, as the Inquiry would necessarily touch upon many points of a medical character, Mr. Phelan should give me his assistance.

On the 10th December we commenced our examination of witnesses, and closed it on the evening of the 18th, having been engaged in it the greater part of seven days, and having examined the Master, Matron, Assistant Master, and Medical Officers of the Workhouse, as well as several Members of the Board of Guardians.

I carried on the Investigation in the Board Room of the Workhouse; and in order to obtain a faithful report of the proceedings, I engaged a professional short-hand writer, who was instructed to take down every question and answer, verbatim. Reporters for Newspapers were also in attendance; and I interposed no obstacle to their admission, or to that of any other person who might wish to be present, only making it a condition that the publication of the Evidence should not commence until the Investigation should be closed.

The Investigation was protracted to a length which I did not anticipate; but I thought it right to allow it to take as extensive a range as other persons might consider to be desirable (so that it did not become an Inquiry into other Institutions, with which I conceived we had nothing to do) and to permit any Member of the Board of Guardians freely to question the witnesses; and I did not terminate the Investigation until I was assured that I had given "every fair latitude in the examination of witnesses that could possibly have been expected from me in my official capacity."—(*See Minutes of Evidence, December*, 18.)

The following observations are drawn up with reference to the document which accompanies them, containing all the questions and answers, as taken down by the short-hand writer engaged for that purpose; the queries are numbered throughout, and I have referred to them by that means.

The circumstances that more immediately gave rise to the Investigation were as follows:—In pursuance of a resolution (928*) passed by the Board of Guardians on the 24th November, upon the motion of Mr. Roper, an inquiry was instituted by the Board into the facts alleged. In that resolution it was asserted and assumed, that of 100 infants admitted into the Workhouse between the 11th May, 1840, and the 1st May, 1841, 94 were in good health at the time of their admission, which assertion or assumption was, notwithstanding the subsequent Inquiry, brought before the public and commented on as matter of fact. It was stated in the course of the Inquiry by Dr. Duncan, one of the Medical Officers of the Workhouse, and his statement was supported by arithmetical computations, that the mortality among the children under two years of age, in the Workhouse, had been for one year upwards of 63 per cent. (848 to 860, 862 to 865). This statement not being disproved upon the Inquiry, as it might have been, was also received as matter of fact, and coupling it with the assertion before mentioned, concerning the health of the children, it was currently said, that of 100 children admitted into the Workhouse, of whom only 6 were unhealthy upon their admission, 63 had died in the course of a year. This result was at once perceived by those who were conversant with the facts, to be so wide a variation from the true state of the case, that it was felt to be absolutely necessary to prosecute the Inquiry, beyond the point to which the Guardians had conducted it.

But besides these, several other statements were reported in the Newspapers to have been made in the course of the same Inquiry, in order to account for the assumed excessive mortality, the incorrectness of which was immediately apparent to such persons as are acquainted with the Workhouse, but could not be so to the public at large;—such as, that the day-room occupied by the mothers and infants was "perfectly without light," (494, 495, 496), and "under the level of the ground," (497, 498); that the new day-rooms were "not fit for any purposes of human beings," (678 to 688). As an instance of the improper crowding of the dormitories, it was stated that on a certain night, 113 persons, nurses and infants, had slept in one room. From what was elicited on the same occasion, it was inferred by some of the Guardians that children could not be reared in the Workhouse at all, and that the only safe and proper mode of relieving destitute children, was to send them to nurse in the country. Mr. Arkins is reported to have stated, in support of this view, that out of 64 orphan children sent into the country by a Charitable Society, of which he was a member, only two had died. These statements, circulated by the Newspapers, could not but tend to produce a very erroneous impression as to the system adopted in the Workhouse, and as to the suitableness and sufficiency of the relief provided by Law for destitute children; and it

* The figures within brackets refer to the Numbers of the Queries in the Evidence.

Mr. Hall's Report.

appeared absolutely necessary, when the Inquiry on the part of the Guardians was closed, to take further steps, with the view of enabling the Poor Law Commissioners to make, whenever called upon, a full and correct statement of the facts, corroborated by evidence publicly taken and accurately reported.

Subsequently to the Investigation conducted by me, you requested two Medical Gentlemen, of great experience and unquestionable competency, to visit the Workhouse, "for the purpose of examining into the accommodation provided therein for the pauper children under two years of age, and into their general condition and treatment." Dr. Evory Kennedy and Dr. Corrigan have bestowed great pains in complying with your wishes, and their Report is before you. It contains some very interesting and valuable statements of comparative mortality among children in various places, and under different circumstances. As regards the present condition of the mothers and children in the Workhouses, and the way in which they are lodged, clothed, and dieted, it is on the whole satisfactory; and it distinctly brings out the fact that the mortality of the children under two years of age, calculated upon the only intelligible and practical principle, has been, in the North and South Dublin Workhouses, less per cent. than the mortality of the children sent to be nursed in the country by the Dublin Metropolitan Police Commissioners, or by the Governors of the Dublin Foundling Hospital, or by the Overseers of any parish in Dublin, from which a Return could be procured. It is also stated by Dr. Kennedy and Dr. Corrigan to be considerably below the average rate of mortality of children under two years of age, of all conditions, in the Cities of London, Vienna, and Berlin, as given in M'Culloch's Mortality Tables. For the details I must refer you to the Report, pages 22 and 23; only giving here the following summary of the calculations and statements. The rate of mortality of children under the age of two years, is stated in that Report to be:—

In London,	45	per cent.
Vienna,	52	„
Berlin,	47	„
Of Foundlings supported by the Parish of St. George's,	75¼	„
„ „ St. Michan's,	75	„
„ „ St. Nicholas Within	75	„
„ „ St. Michael's,	60	„
„ „ St. Mary's,	56¼	„
„ „ the Police Commissioners,	56	„
„ „ the Parish of St. Mark's,	51½	„
„ „ St. Peter's,	49½	„
„ „ the Foundling Hoˢ. (at nurse in the country),	39½	„
Mortality in the North Dublin Workhouse,	35⅔	„
„ South Dublin Workhouse,	35½	„

And among 1000 children of between 200 and 300 women who happened to be in the Workhouses, the Lying-in Hospital, and the Mendicity Institution, and who were examined on the point, the mortality is stated to have been 34 per cent.

The points upon which evidence was taken, are so numerous, that merely to touch upon them all would swell these observations to an inconvenient bulk; but on some of them, especially the rate of mortality, and the state of health of the infants on admission, it is necessary to enter rather fully.

First, as to the rate of mortality:—Dr. Duncan has stated (848 to 865, 1741 to 1747,) the mortality to be 63 and a fraction per cent., adopting the method of M'Culloch, (858, 865) namely, that of constant residence. This method of calculation is as follows:—The number of days that each individual has remained in the Institution having been ascertained, the whole are added together, the aggregate is divided by 365, and the quotient is the number which may be assumed as the number of constant residents:—For instance, if 100 persons have been admitted during the year, and have lived in the Workhouse for periods averaging 150 days, the whole number will have remained 15000 days; divide 15000 by 365 and the quotient 41, (omitting the fraction,) will be the number of constant residents in the Workhouse for the year. In ascertaining the rate of Mortality, the actual number of deaths that may have occurred during the same period is to be compared to the number 41; so that if of the 100 individuals admitted, 10 have died, the rate of Mortality will, upon this method, be shown to have been as 10 to 41, or (omitting the fraction) 25 per cent.

Now it is not difficult to perceive that this method is fallacious, for it assumes that the same proportion of those who were not constant residents would have died had they all remained in the Workhouse, as did die of the ascertained number of constant residents; that is as 10 died of the 41 constant residents, so 15 of the other 59 would have died had they also remained. But this ought not to be assumed, for the 10 who are known to have died may have been the only persons out of the 100 who were diseased, or an epidemic of rare occurrence may have carried them off.

It might also happen in this case, that of the 100 persons admitted, all might be alive at the end of the year, excepting the 10 who had died in the Workhouse; so that while the statement that the mortality among these 100 persons in the Workhouse had been 25 per cent., would certainly lead to the assertion that 25 of them had died, leaving 75 survivors; the facts would be that only 10 per cent. had died, and that 90, instead of 75, of the 100 persons, were still alive.

But further, upon this method the rate of mortality may advance far beyond 100 per cent., or in other words, it may be made to appear, that from a given number more than the whole may

be subtracted. The aggregate number of days passed in the Workhouse by the 100 persons admitted, might have been 3650, in which case the rate of mortality would be stated as 100 per cent., although only 10 of the 100 had actually died; or to take a possible case by way of illustration, the 100 persons may have remained in the Workhouse in the aggregate, 365 days; in which case the number of constant residents would appear upon this method to be 1, and the rate of mortality 10 to 1 or 1000 per cent.; but the absurd proposition, that of 100 persons admitted, 1000 had died in the Workhouse, would of course never be stated; although the proposition that 63 out of 100 had died, which results from a process of computation exactly similar, appears to have been received, and to have obtained credence at once.

It seems, however, that Dr. Duncan in calculating the rate of mortality among the infants, did not adhere strictly to M'Culloch's method; had he adhered to it he would, I believe, have produced as a result that the rate of mortality was 116 per cent.; but in calculating the number of constant residents, he excluded the number of days which those who died had passed in the Workhouse, and added the gross number of deaths, to the number of constant residents, calculated only upon the number of those who had been discharged, or who remained alive. By this departure from M'Culloch's method (a departure for which I am at a loss to account,) the dividend, and consequently the quotient, were greatly increased; the result of the process was reduced to an amount which has in the face of it nothing absurd or extremely improbable, and the manifest absurdity of the statement that 116 per cent. had died, or that of 100 infants 116 had died, was avoided.

The truth is that, the object in view being a comparison of the mortality of infants in the Workhouse with the mortality of infants belonging to the same class out of it, other considerations than those involved in M'Culloch's method are necessary. As a mode of comparison between the mortality in the Workhouse and out of it, that method is not sufficient. The population of a Workhouse is so fluctuating and so peculiar, that the absolute number of persons received into it during a given period, as well as their condition on admission, the duration of their actual residence, and the proximate cause of death in each case must be taken into account. The worst conditioned part of the community seek and obtain relief in the Workhouse, (372, 273, 382,) and the worst of those received remain there.

The following passage, translated from Quetelet's "Physique Sociale," * is exactly in point:—"To ascertain the laws of mortality in establishments of which the population is fluctuating, it is not sufficient to compare the number of deaths with the number of days of residence; attention must also be paid to the number of individuals over which this number of days must be spread. As the number of individuals increases, especially in the asylums of wretchedness and human infirmities, in the same proportion would it appear that the chances of mortality must be multiplied."

The case of the Workhouse approximates to that of an Hospital, and a ratio of deaths to admissions, is a more fair, more intelligible, and more useful form of stating the rate of mortality than that which has been adopted. In this way, as is shown in the Report of Dr. Corrigan and Dr. Kennedy, the rate of mortality of infants has been, in the North Dublin Workhouse, 35⅔ per cent., in the South Dublin Workhouse 35½ per cent.

The assertion or assumption that 94 per cent. of the infants admitted were in a healthy state upon their admission, rests upon a return, extracted from the Workhouse Register, (400, 401, 928, 1765,) in which there is a column headed, "If disabled, description of disability." The object of this column is to secure an accurate record of the number of paupers who are admitted, and classed either as able-bodied or as disabled paupers; that is to guard against any able-bodied pauper being placed in a class which is exempted from hard labour, by requiring that where a statement of disability is made, a specific description of the disability should be entered. This seems to have been contemplated, and nothing more. It has however been understood, that the state of health of every pauper on admission was to be registered in this column; and it appears that in most instances of children, where it was not considered by the Medical Officer inspecting the child on admission, that it was in a state of actual disease, and should be at once placed in the Hospital, or where the Board of Guardians did not notice the state of health, an entry of "good health" has been made by the Assistant Master, upon whom devolved the duty of registering the paupers. Such an entry having been made in the great majority of cases of infants, and it having been assumed that the entries were according to fact, it was of primary importance to ascertain how they had been made, by whom, after what inquiry, and with what means of forming a correct judgment. With this object the evidence of the Master, Assistant-Master, and several Members of the Board of Guardians was taken, (1 to 342).

It appeared that in some cases entries were made of the state of health by Guardians, presiding at a weekly Board for the admission of Paupers; that where this was done, the Assistant Master copied such entries into the Register; that in cases where no entries had been made, he ascertained the state of health, and entered it according to his own judgment, (142); in no case did he have recourse to the Medical Officer, (129), but either formed his own opinion by observation of the child, or he adopted the statement of the parent where the child was not an orphan, (179). The evidence of the Assistant Master was confused and

* The original passage is as follows:—"Pour trouver les lois de la mortalité dans les établissemens dont la population est mobile, il ne suffit pas de comparer les decés au nombre de journées d'entretien; mais qu'il faut aussi faire attention au nombre d'invitus sur lequel ce nombre de journées doit etre reparti. Plus ce dernier nombre est grand, surtout dans les asyles de la misère et des infirmités humaines, plus les chances de la mortalité semblent devoir se multiplier."—Vol. I. page 262.

Mr. Hall's Report.

contradictory on several points; he stated (163, 200, 202,) that the mothers were inclined to represent the health of their children to be worse than it really was, and that in making the entry he took the statement of the mother, (173-189), and still the fact (196) is, that nearly all the infants are entered by him as in good health, and that too contrary to his own opinion at the time (169, 189, to 192) in many cases. He accounts for this (201-204) by admitting that he made the enquiries in a careless manner, not being competent to arrive at a knowledge of the case. With respect to the entries made, or the omission of entries by the Board of Guardians, it appears that they generally presumed that the pauper would be examined, and his state of health recorded by the Medical Officer subsequently to his admission (236, 237, 248, 273, 291, 292, 297).

The result of the Investigation on this point was an impression that the return could not be relied on as accurate; this was distinctly admitted by Mr. Roper, (943, 946,) it is affirmed by Guardians, (926, 965,) and by Dr. Duncan, (424, 425, 565, 1763).

It would be superfluous to attempt to prove that destitute infants when they were admitted into the Workhouse were not for the most part in good health, had it not been assumed and commented on as a fact, that only 6 per cent. of them were in bad health at that period. Under the circumstances, however, I thought it right to collect the opinions on this point of the Guardians, the Medical Officers and the Officers of the Workhouse; they will be found plainly expressed in the Minutes of Evidence.

The Assistant Master states concerning the children, (167), that they and their mothers generally presented themselves for admission in a very bad state, meaning (185) a state of emaciation and delicacy caused by destitution; in his opinion many infants were admitted in a good state of health, (213), but the majority were in a bad state of health, (218).

Mr. Barlow, the chairman of the Board of Guardians, states (249,) that the great proportion of the paupers, who presented themselves for admission, particularly the children, were in an emaciated, miserable state, in a far worse state than the adults (255); miserable in appearance from want of food, proper care, and the nourishment which young children should receive (263).

Mr. O'Gorman states, that the mothers and children were seldom presented before the Board except in the utmost state of destitution, (274); that in many instances, the cases of the very young children presented for admission seemed to be quite hopeless, (286); that they were very weak, wretched, and worn out (287); and that if he saw his own children in such a state he would be very much alarmed for their safety.

Captain Lindsay states, that, without expressing any positive opinion as to any disease under which the children laboured, his general impression was that a great majority of them came into the Workhouse with death written in their faces, (296).

Mr. Swan states, that a majority of the children on admission were in a bad state, a state in which one might expect to find them, (325); a weak, low, bad state, approximating to disease, (326).

The evidence given by Mr. Arkins is of a very different tenor to the depositions of other Members of the Board, and those of the Medical Officers, on this point. He considers that the majority of the children under two years old were healthy upon their admission into the Workhouse, (348, 361, 385).

Dr. Duncan, one of the Medical Officers was examined at great length as to the state of health of the children on their admission; he states his opinion to be that about one half of the children were healthy at that time, others in a delicate state, and others actually far gone in disease, (420, 421); that not many of the mothers were actually diseased, but generally speaking their health as nurses was deteriorated, and their constitutions not in a sound and healthy state. He could not speak positively as to the relative proportion of those children who were delicate, and those who were actually diseased, (556) nor had he any record to supply the information, (404, 558, 559, 562); he considered that 6 of the 100 children were in such a state that it was impossible for them to recover, that the recovery of others was a question; but that they were not labouring under actual maladies which would necessarily prove fatal, (565). At a later period of the examination Dr. Duncan stated that not more than 20, nor so many, of the children were in a hopeless condition upon their admission, (870).

Dr. Kirkpatrick, another Medical Officer, states that he has no record of the state of the paupers when he examined them on their admission (1008); that according to his present impression, some of the children were in good health, others in a hopeless state of health, and others in that state of disease as caused him to doubt the propriety of vaccinating them, (1019); he thought that one half were healthy (1010,) 25 of the 100 being in first rate health, (1011); 6 or 8 were in the last stage of existence, and a good many more too delicate to be vaccinated (1012; 50 were in a diseased state, broken down in health (1015); the majority of the children admitted were bad subjects for any Epidemic (1018).

The Matron of the Workhouse gives it as her opinion that the children were in a state of natural delicacy upon their admission (1202), that some were in a very emaciated state (1204), and that the healthy children bore a very small proportion to the others.

Such is the summary of the evidence bearing directly on this point. With the exception of that given by Mr. Arkins, it is all to the same effect, and discloses precisely the state of things that would be expected by any one who had considered the nature of the relief afforded in the Workhouse, and the condition and circumstances of that class of persons who in the City of Dublin would be likely to avail themselves of it. Upon reviewing the evidence, and reflecting on the facts of the case, one cannot but be astonished that any person

in this City would be so credulous as to believe, or would venture to repeat, in the hope of being believed, the assertion, that of 100 children received into the Workhouse, 94 were in good health at the time of their admission.

The question then may fairly be asked, whether the mortality of the children has been, under such circumstances, excessive? The Chairman of the Board of Guardians replies to that question, that he does not consider it to have been so (975); and states his belief, that the opinion on the part of the public that the mortality has been excessive, has originated in a report unfortunately (976) and erroneously (977) spread abroad in the City.

The evidence given by Mr. Arkins bears on this question, inasmuch as he described scenes of destitution that he had witnessed as a Trustee of the Roomkeepers' Society, and which he stated to surpass any cases of wretchedness that have lately come before the notice of the Guardians, or that can now be seen in Dublin (356, 357, 369). These instances occurred before the opening of the Workhouse (371), and Mr. Arkins is not now aware of any persons being in a more destitute state than those that apply for relief (372). He accounts for the fact of parties who now apply for relief being in less urgent destitution than formerly, by stating that "the Workhouse has weeded the City of those destitute cases" (382). Such circumstances, while they afford testimony to the efficacious operation of the Poor Law, at the same time would account for a far higher rate of mortality in the Workhouse to which the persons who were previously existing in such misery resorted, than out of it; for they must constitute a much larger proportion of the inmates of the Workhouse, than they had before borne to that class of the community from which they were taken, and their constitutions and those of their children must have been irretrievably impaired by the wretchedness and privations of their previous existence (377, 379). And yet the rate of mortality in the North Dublin Union Workhouse is, as compared with the rate in similar Institutions, remarkably low. Dr. Duncan is reported to have stated in his examination before the Board of Guardians, that it is 17½ per cent., while in ten Metropolitan Workhouses the mortality as ascertained by M'Culloch in the year 1837, was 29 per cent.

It is satisfactory to be able to state, that the notion of excessive mortality has not extended beyond the class of infants under two years old in the Workhouse. In a note which I received from Dr. Duncan on the 15th May, 1841, he gives his opinion respecting the children above two years old, from personal examination of them, that "their general state of health was highly satisfactory (540)," and when questioned by me on the subject, during the recent Investigation, he stated his belief that the children from two years upwards have improved in health since their admission into the Workhouse (541). Dr. Corrigan, in a note accompanying a copy of his and Dr. Kennedy's Report, writes thus:—"There is a part of the Workhouse statistics we had an intention of noticing, but want of space prevented us, the state of the children from two to five years of age, who are all so remarkably healthy and fine looking." I may here notice the opinions, recorded from time to time since the opening of the Workhouse, of the several Visiting Committees of Guardians appointed for the purpose of inspecting the Workhouse and its inmates. It is prescribed by your regulations that a series of questions referring to the condition of the Paupers, and various matters connected with the discipline and management of the Workhouse, should be periodically answered in writing by a Committee of the Guardians, (1559 to 1561). One of these questions is, "Are the young children properly nursed and taken care of; and do they appear in a clean and healthy state?" There are 61 answers to this question in the Visiting Committee's Book, entered at different dates, between 29th May, 1840, and 15th December, 1841. These answers will be found in full in the Appendix to the Minutes of Evidence, No. 3, page 98. I will only state here that 40 of the answers are in the affirmative without qualification; 8 are qualified affirmatives; 5 state that there are no complaints, or no reason to think otherwise; 2 notice that the children, or some of them, are delicate in appearance; 2 mention the prevalence of measles, and 1, the last, implies a deficiency of accommodation in the Nursery and Day-room; 3 answers are stated not to relate to children under 2 years of age.

It is impossible to give anything like a fair analysis of the evidence taken on the several points involved in this Investigation. Those persons who believed the mortality among the the infants to have been excessive, attempted, as was natural, to account for the excess by alleging numerous defects in the system, and instances of mismanagement. The overcrowding of the dormitories, the unsuitableness of the day-rooms, the scantiness of the clothing, the want of air and exercise, and other circumstances incidental to these, were adduced as the concurrent causes of the excessive mortality, which, though not proved, was assumed to have taken place. Especially it was to be expected that the Medical Officers would be anxious to show that the mortality was connected with circumstances over which they could have no control, or which they could not control with sufficient promptness; and thus it has occurred that their evidence appears to be somewhat criminatory of the Board of Guardians, whose peculiar province it is to govern and manage the Workhouse in all matters of detail, and to direct the Officers in the execution of their duties. Possibly the recommendations of the Medical Officers were not always attended to by the Guardians, as implicitly, or carried into effect as immediately, as these Officers might have considered that they should have been; but I think the evidence shows a constant desire on the part of the Board of Guardians to act upon the advice and opinion of their Medical Officers, as far as was possible, without surrendering their own opinion in matters on which they, as men of sense, were as competent to judge as Professional persons: and from my own observation I believe the Guardians are disposed to concede to the Medical Officers, more discretionary

Mr. Hall's Report.

authority over the details of the management of the Workhouse, than is altogether consistent with the responsibility which the Commissioners have, by their regulations, imposed upon the Master and Matron of the Establishment.

Whether such defective arrangements have been made or allowed to continue in the Workhouse, as would conduce to an excessive mortality, may be collected from the Minutes of Evidence. Certain it is that most exaggerated and untrue statements have been circulated in this respect. I have already mentioned that the day-room occupied by the mothers and children was reported to be under the level of the ground; whereas it appears that the room being built on a slope, the floor is in fact a few inches below the level of the ground on the one side, and a few inches above it on the other, (497, 498.) It was also reported of this room that it was totally destitute of light; whereas all that could have been truly said is, that it has a northern aspect, so that the sun at no time shines directly into it, (494, 495, 496). In the report of Dr. Corrigan and Dr. Kennedy, the situation of this room is correctly described (page 18), and they say of it, "the room had been without a fire and unoccupied for some days before our visit—the floor and walls were perfectly free from damp."

I have also mentioned that Dr. Duncan is reported to have given his opinion before the Board of Guardians that the new day-rooms are not fit for any purposes for human beings; upon being examined by me on this point he made a more qualified statement (678); but he did not know the dimensions of the rooms, nor the number and size of the windows in any of them (684, 685, 686). In the Appendix to the Minutes of Evidence, No. 4, will be found the exact dimensions of each of these rooms, the number and size of the windows in each, and of the ventilators. I will here describe the smallest of them, selecting it as the one which on that account might be considered most objectionable.

It is 64 feet long, and 15 feet 3 inches wide; its height at the sides is 8 feet 6 inches, and in the middle 12 feet 3 inches; it has six windows of which three are 5 feet 3 inches by 2 feet 6 inches, and 3 are 3 feet by 2 feet 6 inches; and it has 2 Louvre boarded ventilators, each 3 feet square, and 2 feet 6 inches high.

A want of means of enjoying air and exercise has been alleged as tending to the ill health and excessive mortality of the infants. The evidence of the Matron is conclusive as to the existence of any just ground of complaint in this respect (1357 to 1376). It is shown that so soon as it was reported to the Board of Guardians that such recreation was advisable, it was signified to the Matron that the infants were to be taken into the garden by their mothers. This order of the Board the Matron found it difficult to carry into effect, owing to the indolent habits of the parents; she was obliged to enforce their going upon fine days as a point of discipline; and so far from their expressing a wish to go into the garden, "it was rather a compulsory thing to get them into it." (1374).

As to the spaciousness and the ventilation of the Wards in which the women with their infants have been at different times put to sleep, it is impossible to condense the evidence given on these points. Doubtless the ventilation of many of the Wards is susceptible of these improvements which modern science has effected elsewhere; in some parts of the Workhouse alterations in this respect have been made as recommended by the Medical Officers; but the greater part of the establishment has now only the same means and contrivances for ventilation that were in use when the Workhouse formed a portion of the House of Industry, and which were then deemed sufficient. It must not however be forgotten that by the erection of Halls in which the Paupers take their food, and Day-rooms, the accommodation has been greatly extended and improved, under the orders of the Commissioners; and every sleeping ward, excepting those occupied by the classes of sick or bedridden paupers, may now be thoroughly cleansed and aired during the absence of the inmates every day.

With respect to the statement before alluded to, that on the 17th of February, 1841, 53 infants and 60 mothers and nurses, were sleeping in one room, which statement was adduced as an instance of the improper way in which the sleeping Wards were permitted to be crowded, it was satisfactorily proved by the Matron that only 90 persons, not 113 as stated, had slept in the room on that occasion; the Matron produced in support of her assertion documentary proof, which being verified by a special Committee of the Board of Guardians, satisfied them that the report as to the 113, was incorrect, and the person who had made it, then being present, admitted its incorrectness.

Without entering into minute considerations as to whether this or that arrangement in the Workhouse is defective, or capable of improvement, and as to the parties on whom rests the responsibility of making or declining to make alterations, I must content myself with declaring that I know of no step suggested as an improvement by any person whom I examined, that might not have been taken at any time since the Workhouse was opened, in perfect consistency with the regulations of the Commissioners; nor am I aware of any measure which has been, or might have been adopted, with the view of promoting the healthiness of the Workhouse, to which any of the regulations issued by the Commissioners has been an obstacle. The infants are now placed with their mothers in Wards, of which Dr. Kennedy and Dr. Corrigan express their decided approbation; they might have been placed there at any time, had it been apparent that a necessity existed for removing them from the other Wards. At any time the change might have been effected with equal facility as now, for the Workhouse has never contained so many inmates as at present. So also as regards their food and clothing, and that of their mothers, they are left to be dieted, clothed, and treated by the Board of Guardians in all respects as the Medical Officers may advise. In accordance with this, is the fact, that it was never implied, in the course of the Investigation, that the alleged

Mr. Hall's Report.

defects and instances of management arose out of, or were at all connected with the general rules under which the Institution is governed, except that in one instance an alleged want of promptness in extending the accommodation of one class of Paupers was attributed to a mistaken notion of system and order (475), and in another the Matron expressed her apprehension that a certain proposed change would "interfere with classification." (1301).

I have found it difficult in drawing up these observations to guard against the use of language implying an admission on my part that there has been an excess of mortality among the infant children, and that such irregularities and defects have existed, as are adduced by other persons to account for what they assume to have been the case. I must therefore distinctly express my opinion, that there has been much less to find fault with than could have been expected, considering how novel were the duties of both Guardians and paid Officers, and how rapid was the influx of paupers, upon the opening of the Workhouse. None know better than the Commissioners what evils are to be apprehended under such circumstances, and I think they cannot be more clearly pointed out than they were in your letter addressed to the Board of Guardians on the 31st March, 1840, upon the declaration of the Workhouse, and on the 19th May, 1840, when the admission of paupers had commenced and was rapidly proceeding.—(*See Appendix to the Minutes of Evidence, Nos.* 1 *and* 2). The timely warning then given was not disregarded; and I can now, after the lapse of 18 months, reviewing the past circumstances, and looking to the present state of the Workhouse, congratulate the Commissioners and the Guardians on the almost total absence of the evils indicated in those letters.

It is, I think, apparent upon a perusal of the Minutes of Evidence, that the charge of excessive mortality among the infant paupers, together with the statement of facts adduced to account for it, is the result in a great degree, of a preconceived opinion, that destitute children cannot be satisfactorily maintained in the Workhouse, and that the Legislature ought to recal into existence, for the purpose of relieving them, the extinct sytem of Foundling Hospitals. I am not required to state here the moral and social evils, which being inseparable from Foundling Hospitals, have in most places led to their suppression. The additional expense that would ensue, if Boards of Guardians were empowered to pay for the sustenance of every infant child represented to be either deserted, or in want, would be almost without limitation; for a Board of Guardians could hardly ever refrain from exercising their power of granting this description of out-door relief, when appealed to; and the test of the Workhouse being removed, such appeals would be innumerable. But the chief consideration, with reference to the recent Investigation, is the fact thereby established—that the chances of life among a given number of infants relieved in the Workhouse, are greater than among an equal number entrusted to hireling nurses in the country. The Return from the Dublin Foundling Hospital shows that of 51,527 infants received from the year 1798 to 1831 inclusive, 38,674 were sent to be nursed in the country, of which last number 15,252 died under two years of age; and it further appears, that those who were sent to nurse were the more healthy infants of those received, for 12,153 died in the Hospital before they could be removed from it to country nurses, the balance of 700 having been returned to their parents; the mortality of the country-nursed infants was 39½ per cent. The returns from the Police Commissioners, and those from the Dublin Parish Officers, exhibit a much larger proportion, that of the former being 56 per cent., and the most favourable of the latter, the return from St. Peter's Parish, giving 49½ per cent; while the mortality of infants in the two Dublin Workhouses has been shown to have been respectively no more than 35⅔ and 35½ per cent.

I have the honor to be, Gentlemen, your obedient servant,

RICHARD HALL,
Assistant Poor Law Commissioner.

To the Poor Law Commissioners.

REPORT to the Poor Law Commissioners.—By Denis Phelan, Esq., M. R. C. S. L., *Assistant Poor Law Commissioner.*

Rathmines, January 23rd, 1842.

Gentlemen,

Mr. Phelan's Medical Report.

Having, as directed, attended the Inquiry held at the North Dublin Workhouse, relative to the condition and state of health of the infant children in that Institution, I have the honor to offer a few observations on the Medical portion of the evidence given on that occasion.

The points chiefly insisted on were—1stly. That the mortality of the class in question, namely, infants under two years of age, was excessive.

2ndly. That this excessive mortality was, in a great degree, caused by the infants being placed in ill-ventilated, dark, and over-crowded day rooms and dormitories.

3rdly. That being so placed, a delicacy of constitution was induced, which, in many instances, terminated fatally in consumption, or which rendered the infants bad subjects to contend with such attacks of Epidemic or other diseases as occurred amongst them.

The mortality which takes place in Hospitals, is usually calculated by comparing the deaths with the admissions. From a former Report of mine on the state of the North Dublin Union Workhouse, it appears that, of 4,171 destitute persons admitted into it from the 4th of May, 1840, to the 31st of August, 1841, 2,550 were received into Hospital, and that many beside were under Medical treatment. The proportion admitted into the Hospital of the South Dublin Workhouse was still greater.

It would, therefore, appear that the mortality in this Workhouse may be fairly calculated on the same principle as in Hospitals, and that this particularly applies to children under

Mr. Phelan's Medical Report.

two years of age, as I find that of 274 of this class admitted into the North Dublin Union Workhouse, 218 had been under Medical treatment, and that the remaining 56 might have required Medical assistance occasionally.—[*See Mr. Browne's evidence, Query* 1689.]—An additional reason for calculating the mortality of this class in the same manner as in Hospitals is, that the majority of the children were in bad health on admission, and that they were all exposed after admission to the influence of Measles, Scarlatina, and Hooping Cough.

By this mode of calculation the actual mortality which takes place can be accurately ascertained. On the 245 first admitted—those on whom Dr. Duncan's calculation was made, and of whom 87 died, it was 35$\frac{1}{5}$ per cent. Up to the 31st of December last, the admissions of this class amounted to 275, the deaths to 98; the mortality was therefore 35$\frac{2}{3}$ per cent. on these admissions. During the same period it was 35$\frac{1}{2}$ in the South Dublin Workhouse.

Doctor Duncan, one of the Medical Officers of the North Dublin Workhouse, estimated the mortality which took place amongst the class in question, to be 63 per cent., and stated that he calculated it to be so on the principle of constant residence in the same manner as Mr. M'Culloch calculates it in the English Prisons.—[*See Queries* 857, 858, 859, *and* 860, *of the printed Evidence.*]—But this mode of calculation is liable to two fatal objections. 1stly. The relative mortality which takes place in a fluctuating population cannot be accurately ascertained by any such process; and 2ndly, it assumes that those who have been discharged, and those that remain, would die in an equal time and number as those that have actually died. But experience proves the contrary to be the case, as it is found that such as, on admission, are much enfeebled from the want of the necessaries of life, or who labor under chronic disorders, die in Workhouses as elsewhere, in far greater proportion than such as are differently circumstanced; and that, as might reasonably be expected, the number discharged, in any given time, contains a far greater proportion of those who were healthy, than of those who were sickly on admission. Any results, therefore, which are derived from this mode of calculation, must, on close examination, be fallacious. In fact, the two Medical Officers of the Institution differ widely on this point. Doctor Duncan states, in answer to Query (1751,) that 63 per cent. of the infant class died in that establishment, whilst the Surgeon, in answer to Query (1693): "Is it a fact that 63 per cent. of the children admitted into the Workhouse under two years of age have died?" replied "I think not;" and Dr. Kirkpatrick observes, "If Dr. Duncan's calculation went before the public alone," meaning unaccompanied by Mr. Phelan's, "it would be misunderstood, and persons would suppose that 63 out of 100 admitted into the house were consigned to their graves."

To judge whether the mortality in the North Dublin Workhouse amongst the class under consideration (namely, infants under two years old,) has been excessive, it appears to me that we should, if possible, ascertain the actual mortality amongst all infants of the same age in a given population. 2. What proportion the mortality of the infants of the poor—such as are likely to be subjects for Workhouse relief—bears to the total mortality which takes place amongst the infants of all classes of society in the same locality. 3. The condition and state of health of the infants admitted into the Workhouse; and, from the information so afforded, estimate whether any, or what higher rate of mortality might reasonably be expected to take place amongst the latter.

Until a correct registration of births and deaths exists, every accurate information on the first point is not to be obtained, but there are some *data* which may perhaps be sufficient for our present purpose. It appears from returns obtained by the Census Commissioners, that in Drogheda and Tullamore the *mean* mortality of all infants under two years of age, during a period of five years, has been 27* per cent., compared with the total population of children of that age. Assuming this to be the amount of mortality which takes place amongst children of the same age in the City and County of Dublin, we are enabled to use it in our inquiry on the second point.

When we consider the numerous privations that are endured by the class which constitutes the objects for Workhouse Relief, the insufficiency and the unwholesomeness of their food, their want of adequate clothing and fuel, the state of their lodgings, and their habits, in a word, their entire condition,—it may naturally be inferred that their children must be far more liable to disease, and that a considerably greater portion of them would die, than those of persons in a more comfortable condition. Numerous proofs to this effect could be adduced, but the circumstances are so universally known that it is needless for me to dwell on them.

If the total mortality of infants under two years of age in the three portions of society.—the wealthy, the middle class, and the poor,—to be taken at 27 per cent., it will, I think, be considered moderate to estimate that of the children of the very poor to be, at least, one-third higher, which would make it 36, that is, about $\frac{1}{2}$ per cent. above the mortality which has actually taken place amongst the infant class in each of the Dublin Workhouses.

Although no Medical record exists with respect to the state of health of these infants, when admitted, sufficient information has been obtained to enable us to form a tolerably correct opinion on the subject.

The Deputy Master, who registered the names, and who spoke with the mothers, or with such as had charge of the children; the Guardians, who were Chairmen of the Admission Boards, and the two Medical Officers, gave the following evidence in reference to the health of the children on admission:—"I think the majority were in a bad state of health." "The great proportion were in an emaciated state." "The children appeared to me to be in a

*The mortality amongst the same class is stated to be 25$\frac{1}{2}$ per cent. in Sweden, and 32$\frac{1}{4}$ in France

miserable state, a wretched miserable state." "As to the young children, in many instances, their case seemed to be quite hopeless." "My general impression was that a great majority of them came in with death written in their faces." "The majority of them came in what I conceive to be a bad state." "The majority of them came in a state of disease, or in such a weak, low, bad state, as to approximate to disease."

Dr. Duncan said "I should think about one half of those admitted are healthy. The cases were principally Consumption that came in actually diseased."

Dr. Kirkpatrick, "some in good health, others in a hopeless state, and others in that state of disease that I would doubt the propriety of vaccinating them."

"In 100, 25 were in good health, 50 in delicate health, and 25 not so remarkable for perfect genuine health, but still not diseased; 50 were in a diseased state, in broken health."

Here we have it established on the evidence of one of the Officers of the house, of four Members of the Board of Guardians, and of the two Medical Officers, that at least one-half these infants were in bad health when admitted. It now becomes necessary to inquire whether, subsequently, they are unavoidably exposed to any influences tending to act injuriously on them.

It may be right to observe that mothers occasionally come with their children into Workhouses, not merely to obtain food and lodging, but with the additional view of placing them in the Hospital. A poor woman, who is in a state of destitution, but in good health, and who has a sick child, will not be admitted into any of the City Hospitals; but she knows that by becoming an inmate of the Workhouse, her child, if seriously ill, will be taken into the Hospital of that Establishment. That this not unfrequently occurs may be inferred from Dr. Duncan's reply to the following Query (1750). "Will it not be an inducement for a woman who has a sick child to apply for Workhouse relief, when she knows that it will be provided with Hospital and Medical attendance?"—"Certainly."

Considering the evidence given respecting the health of these children, it will, I think, be admitted that a large proportion of them must be bad subjects to contend with an attack of any serious epidemic. On this point Dr. Kirkpatrick's evidence is conclusive. His answers to Queries, (1017 and 1018,) are:—"The great majority of those who were previously delicate, would be the more unfit to struggle against an epidemic disease, as Measles, Scarlatina, or Hooping Cough." "The majority of the children admitted are bad subjects for an epidemic."

It is established on the same Gentleman's authority that there would be a liability of an Epidemic spreading; frequent admissions from time to time will always supply us with contagion from disease, and once the disease is admitted, it will be always difficult to prevent it from spreading amongst the young class of children. "I think our infants will be always liable to run through the danger of the Epidemic within their first two years." See answer to Query (1520). And Dr. Duncan, in reply to Query (527), shows that such Epidemics have occurred in the House,—that Measles, Scarlatina, Pneumonia,* and Hooping Cough have prevailed there.

Considering all these circumstances, it is my decided opinion that the mortality of the Infants in the Workhouse has not been excessive; on the contrary, it appears matter of surprise, that it should be only 8½ per cent. higher than that which takes place in children of the same age, belonging to all classes of Society outside the Workhouse.

I now proceed to enquire what share the day-rooms and dormitories may be supposed to have had in influencing the health or mortality of the children. In reply to Query (882,) Dr. Duncan answered, "the over-crowding of the day rooms is a main cause of the mortality." In this Dr. Kirkpatrick concurred, and stated in addition that "he thinks the dormitories too crowded." It is however to be recollected, that Dr. Kirkpatrick when he gave this opinion acknowledged that he did not know how many slept in the dormitory to which he so objected, see Query (1033); and that Dr. Duncan thought there were 113 in the dormitory No. 50, when in reality it appeared that for two nights only 90 slept there, the average being from 50 to 60.

I have repeatedly examined these Wards, and I believe that they are sufficiently capacious for the number of nurses and infants who were usually placed in them. It is my opinion that the dormitory No. 42 complained of, considering its construction and the number of its windows, must at all times have contained an adequate supply of good air for all its inmates. It is true this Ward is somewhat less lightsome than many of the other Wards in the Workhouse, but I cannot understand what valid objection can be made to it on that account, or why very strong light is so necessary for a mere sleeping room. Its distance from other buildings, and the number of its windows, must admit of very perfect perflation.

I feel some hesitation in opposing my opinion respecting the salubrity of these rooms, to that of Doctors Duncan and Kirkpatrick, the Medical Officers, who are men of much information and intelligence; but it appears to me that they have, in a great measure, overlooked the real causes of such mortality as did occur, namely, the condition of the infants on admission, and their unavoidable exposure subsequently to epidemic diseases.

It is the almost universal opinion of the Medical Profession, that in ill-ventilated and over-crowded rooms, fever is likely to occur. The absence of it amongst the Nurses placed in the rooms which are stated to be in that condition is, however, a very remarkable feature. One of the Medical Officers was asked, see Queries (1636 to 1640), "When

* Dr. Duncan considers Pneumonia to have been of an Epidemic character in the house.

Mr. Phelan's Medical Report.

Wards are over-crowded, is fever a disease that ensues?" and his answer is "occasionally." "Have the Nurses attending the Children had fever?"—"No." "Has fever occurred amongst the Infants?"—"No." "As it has not occurred amongst the Nurses, how do you explain the circumstance of their being so free from it in Wards which are represented to be ill-ventilated, unwholesome, and injurious to the lives of Infants?"—"I explain it by the fact, that this establishment has not been at all subject to fever." "Is it not the opinion of most Medical authorities that fever is generated under certain circumstances, such as want of ventilation, crowded rooms, &c.?"—"The causes of fever which you mention are thought to produce it." "As fever has not prevailed in this establishment, is it not *primâ facie* evidence of the healthfulness of the Wards?"—"Many of the women lost their health in these Wards. It is *primâ facie* evidence that they were exempt from fever, and that the crowded state of the rooms did not produce fever." "Is fever found to be the particular disease which is generally generated by crowded and unwholesome dwellings?"—"Not generally, but frequently it is; crowded dwellings frequently produce fever."

I consider that this evidence goes far to disprove the insalubrity of these Wards; for, were they such as to affect the Infants to the extent alluded to, I am of opinion that some of the Nurses would have been affected with fever.

The Medical Officers assert, that the over-crowded and ill-ventilated state of the Rooms in which the Infants were placed produced Scrofula; and to this they attribute much of the mortality that occurred. But their evidence to this effect is, I think, far from being conclusive.

Dr. Kirkpatrick says "I have not the slightest doubt upon my mind of Scrofula being largely engendered in this establishment;" and a similar opinion was given by Dr. Duncan. In proof of the correctness of this view, the former, referring to *post mortem* examinations observes,—"I remember no case in which there were not Scrofulous Tubercles in some part of the system." But in answer to a previous question—(1087,) he replied: "I observed that there were no Tubercles in four or five cases." This evidence is so much at variance that it is difficult to found any conclusion on it. But admitting that most of those who died, were scrofulous, such a condition must, I think, be expected from the class known to be admitted. The evidence given respecting them, by the same Gentleman is: "Scrofula in Dublin is very prevalent among the lower classes, and no matter what disease carried off the child, Scrofulous Tubercles prevailed in the system."

When a large number of the children admitted into the House are known to be tainted with Scrofula, it being very prevalent amongst the class from whence they are taken, it may be reasonably expected, that as the parties so affected are usually the most liable to serious illness, and, of course, to die under such attacks, Tubercles will be found on making *post mortem* examinations on them. This constitutional affection or taint is shown to have existed in many previous to admission, a fact which is clearly proved from the return of deaths supplied by the Medical Officers; for I find that no less than 21 of the Infant class died within one month, some within a week after admission. Scrofula would, surely, not have been so fully and so rapidly developed, within so short a period, that their deaths could be mainly owing to it. But whatever share such constitutional affection may have had in causing death, it cannot be denied that in those, and in many others, Scrofula must have existed before their admission into the establishment.

I now feel it necessary to notice the evidence given relative to the diseases which immediately caused death. Both the Medical Officers stated, that the children who died between the 5th and 9th days, in Measles, died, not of that, but of some other disease. Doctor Kirkpatrick's answers on this head, to Queries (1650 to 1686,) and Dr. Duncan's to Queries (1729 to 1736,) is the evidence to which I allude, and is in substance to this effect—that if a person who labours under Measles dies, during its progress, with symptoms which denote that serious inflammation of the substance or of the Mucous Membrane of the Lungs exists, the disease of which the patient dies is not Measles, but Pneumonia or Bronchitis; and that when, in the progress of Fever, the Brain, or Peritoneum (the lining Membrane of the intestines,) becomes dangerously inflamed, and death ensues, the disease of which the patient dies cannot be called Fever, but Inflammation of the Organ which has become so affected. In each of these cases, the fatal event is referred by the Medical Officers to the secondary, not to the primary disease.

This is not, in my opinion, a correct mode of designating the cause of death, nor is it the usual practice of the Profession. In support of this opinion, I beg to refer to the Registrar General's first Report, page 94, in which Mr. Farr observes—"In fixing the Tabular List of Diseases, the following principles have been attended to—when, after Hooping Cough," (which disease is given as an instance,) "it was stated that the patient died of Pneumonia, the case has been referred to the primary disease; and the same principle has been referred to in similar instances." As Mr. Farr is a very high authority on this subject, I feel it my duty to show that the view taken by Drs. Duncan and Kirkpatrick, in marking complicated diseases, is at variance with the principles laid down by him, and, as far as I am aware, by all other Medical authorities of eminence.

Finally, I beg to give it as my opinion,

1stly. That the mortality of the Infants in the North Dublin Workhouse was not extensive, but rather under that which, considering all the circumstances, might have been expected.

2ndly. That such mortality as did take place was not caused by the state of the Day-rooms or Dormitories, but,

3rdly. That it was owing to causes beyond the control of the Poor Law Commissioners, the Guardians, or the Medical Officers, namely, the emaciated and unhealthy state of a large portion of the Infants when admitted, and the unavoidable exposure of all to attacks of Measles, Scarlatina, and Hooping Cough.

Mr. Phelan's Medical Report.

I have the honor to remain, Gentlemen, your very obedient, humble servant,

DENIS PHELAN, M.R.C.S., Lond.

Assistant Poor Law Commissioner.

To the Poor Law Commissioners.

REPORT to the Poor Law Commissioners.—By Evory Kennedy, Esq., M. D., &c., and D. J. Corrigan, Esq., M. D., &c.

Merrion-square, Dublin, 12th January, 1842.

Gentlemen,

In compliance with your request of December 20th, that we should visit the North Dublin Union Workhouse, "for the purpose of examining into the accommodation provided therein for the Pauper Children under two years of age, and into their general condition and treatment," we beg to say that we have made our Inspection, and we submit to you the following Report:—We may premise it by observing, that the Workhouse is well situated, being in the extreme North Western boundary of the City, the ground on which it stands possessing an elevation of 10 feet 8 inches above the level of Stephen's Green, and being only 2 feet 2 inches below the level of Mountjoy-square.

Medical Report of Dr. Kennedy and Dr. Corrigan.

Lying-in Ward, No. 61.—We deemed it necessary to visit this Ward, as the management of mother and infant in it must have considerable influence on the health of both afterwards. This Ward contains eleven beds. The number of occupants necessarily varies very much. On the night preceding our visit, including nurse-tenders and attendants, nine women and five infants slept in it. It is 43 feet 4 inches long, 19 feet 1 inch wide, and 13 feet 5 inches high; containing 10,929 cubic feet. It afforded to each individual of the number that slept in it the preceding night, 780 cubic feet of air, undergoing, by its ventilators, &c., a continual change. The floor is boarded. The light and supply of air are amply sufficient. The bed clothes for each bed consist of a thick cotton rug, a double blanket, and a pair of linen sheets, which appeared to be an adequate supply, The sheets and dresses are changed once a-week. The diet varies according to the nature and wants of each particular case; but, as a general rule, half a pound of bread and half a pint of milk are allowed daily to each infant from the time of its birth, and one and a half pints of milk, one pint of tea, one quart of whey, and from one to one and a quarter pound of bread daily, with gruel occasionally to the mother. Both mothers and infants appeared to be doing well, and the bedding and all the furniture of the Ward were cleanly and in good order.

Suggestions.—We beg to offer the following suggestions for improvement in the management of this Ward:—1st. The door of the Ward opens into the hall, so very near to the outside door opening into the yard, that some of the beds, and a portion of the Ward nearest the fire, where the infants are washed, are unavoidably exposed to draughts of cold air. We would suggest a continuation of the present screen, converting it into a box-screen, with a second door and spring-keeper, or some similar contrivance which would remove this defect.

2ndly. There is no want of a sufficient supply of fresh straw for the beds, whenever called for, but, in some, its short and broken state showed that it had not been changed for many weeks. The Nursetender, Daly, admitted that it had not been changed under one of the patients for five weeks. Neither is fresh straw always supplied to each patient on admission, its distribution being left to the discretion of the nurse of the Ward. It should be a regulation of the Ward to supply every bed with fresh straw on some appointed day in every fortnight, as well as on the reception of each patient, and with more frequent changes whenever required.

3rdly. There appears to be some irregularity, and occasionally deficiency in the supply of gruel to the lying-in women. Women in their confinement should have an ample supply of such nourishment.

4thly. We would strongly enforce the necessity of having an educated Midwife in charge of the Lying-in Wards instead of the present Nursetender, Catherine Daly, who is not qualified to undertake as much of the duty as falls to her share.

5thly. At the extremity of the Lying-in Ward is a small Ward appropriated to Patients after Surgical operations, and although there is a second door to it, the ordinary passage is through the Lying-in Ward. For obvious reasons, the connexion between these Wards is objectionable.

Day Rooms.—(*Ward No.* 52.)—This is the original Day-room, which had been occupied by nursing mothers with their children under two years of age, from the opening of the Workhouse in May, 1840, to the 24th December, 1841, with the exception of about four months spent by them in another Day-room. The number of Nurses in this room when occupied was generally about 30, and of children from 34 to 37. This room is 66 feet 7 inches long, by 14 feet 6 inches wide, by 13 feet 8 inches high, and contains about 12,009 cubic feet of atmospheric air, or about 180 cubic feet to each occupant. The house, of which this room forms a part, is built upon sloping ground, the floor of the room being one foot below the level of the yard (A) on the higher or North side, and 10 inches above the level

MEDICAL REPORT of Dr. KENNEDY and Dr. CORRIGAN.

of the yard (B) on the South or lower side, from which it is separated by the able-bodied women's Work-room (C), the floor of which is six inches above the level of the yard on the South side.

The room had been without a fire and unoccupied for some days before our visit—the floor and walls were perfectly free from damp.

This room has a Northern aspect, is badly lighted, and there are no means of affording sufficient ventilation without exposing the inmates to injurious currents of air. Another circumstance renders this room objectionable: in the upper part of the wall separating it from the able-bodied women's work-room, there are four permanently open ventilators, measuring 3 feet 6 inches by 3 feet. The work-room was very much crowded, and according to accidental circumstances of the door and windows being shut or open, portions of the vitiated atmosphere of this room must flow through the ventilators into the children's Day-room. Any communication between the atmosphere of the women's work-room and the room appropriated to the Nurses and children is objectionable.

For the reasons specified we cannot recommend Ward 52 as a Day-room.

On the opposite side of the yard, and with a Southern aspect, is the room (now converted into a Chapel,) which had been occupied by the Nurses and children as a Day-room for the period of four months already alluded to, viz:—From February to June last.

The floor of this room is flagged, and is slightly raised above the level of the ground immediately close to it, but it is four inches below the level of the old Day-room, No. 52. This room is 105 feet 8 inches long, 15 feet 3 inches wide, 8 feet 2 inches to eaves and 12 feet 3 inches to ridge of roof, and contains 16,260 cubic feet of atmospheric air, or about 242½ cubic feet to each occupant.

It is better lighted and ventilated than Ward 52, but a flagged floor is occasionally damp on the surface. The building is only one story high, and lies against the main building of the Workhouse, which rises three stories over it. From these and other objections, which it shares in common with Ward No. 52, we do not recommend it as a Day-room for the Nurses and infant children.

Dormitories.—Ward No. 50.—Occupied by nursing mothers and their children under two years of age, from the opening of the house to 6th of last November, runs North and South, and is two feet above the ground level and boarded. It has 14 windows, 12 of them 5 feet 7 inches in height, by 3 feet 6 inches in width, and 2 windows 3 feet 6 inches in height, by 2 feet 10 inches wide; seven of them with the upper sashes opening downwards, and four of them provided with ventilators the full breadth of the windows, and 6 inches wide; there are two fire-places and one door. This Ward is 62 feet 3 inches long, 20 feet 3 inches wide, and 12 feet high. It contains 31 double beds, with lateral inter spaces between the beds of about 6 inches. The number of Nurses sleeping in it averaged about 30 with as many Infants; on the occasion of a press for room in the house, 46 women and 35 children slept in this room for two nights.

This room contains 15,126 cubic feet of air, and supposing it to accommodate on an average 30 Nurses and 30 Infants, would afford to each individual 252 cubic feet of air undergoing a change through ventilators, windows, and fire-places.

We found the bedding of this Ward (reported to us to have been the same used by the nurses and children,) amply sufficient and clean.

In November the children were removed to Ward No. 42, where they remained for about five weeks. This Ward is two stories high, built over the rooms of the female Lunatics; on one side is a wing of the Workhouse 13 feet distant from it, and on the other side, at about a distance of 78 feet is the district Lunatic Asylum. The Ward itself is 76 feet 7 inches long, 17 feet 9 inches wide, and 16 feet 11 inches to ridge of roof. There are 12 windows 3 feet 6 inches, by 2 feet 6 inches wide, and one fire-place.

The same number of Nurses and Children being accommodated in it, this Ward would afford to each individual about 308 cubic feet of air. In respect to supply of air, this Ward is superior to Ward "50," but its contiguity to the Lunatic Asylum, its being lower than the buildings on both sides of it, and its distance from any room that could be used as a day-room, render it, in our opinion, not the most suitable for a Dormitory for the Infants.

On the 24th December the children were removed from this Ward, (No. 42,) to the Wards appropriated to infirm people, where they remained for only four nights. It is only necessary to notice this distribution of Infants among the infirm and aged, as one that should not be repeated. The Infants were removed on the 28th December to Ward No. 48, which they now occupy.

Present Dormitory,—(Ward, No. 48.)—This Ward has both Northern and Southern aspect. It is in the highest wing and in the highest story of the building, being 39 feet 2 inches to eaves, and having most free and open circulation of air on both sides. It has 14 windows, with the upper sashes coming down, the lower ledge of open part of window being 9 feet above the level of the floor. This Ward is in length 96 feet 10 inches, in breadth 19 feet 11 inches, and in height 12 feet 6 inches. At our visit it contained 29 nurses and 30 Infants. There is a separate bed allotted to each Nurse with her Infant. There were 16 able-bodied women sleeping in it, exclusive of the nurses in the Ward. The able-bodied women should be removed. Supposing this room to be appropriated solely to the Nurses

and children, and the average number to be the same, viz., 30 Nurses and 30 Infants, this room measuring 24,065 cubic feet would afford to each individual 401 cubic feet of air. The Ward on this point alone has great advantage over the two Wards we have previously noticed, independently of its enjoying on both sides a most free cirulation of air. We have, therefore, no hesitation in expressing our decided approbation of this Ward, as the Dormitory for the Infants.

We have here to repeat what we have already noticed, with regard to the necessity of some certain day being appointed for a change of straw in every bed.

It may be well to give at one view the space allowed to each individual in these Dormitories :—

The allowance to each individual is in the Lying-in Ward,	No. 61,.....780	Cubic Feet.
In Dormitory, - - -	50,.....252	„
„ - - -	42,.....308	„
„ - - -	48,.....401	„
In Soldiers' Sleeping Rooms at Royal Barracks, containing Accoutrements, Clothes, Arms, Tables, Forms, &c., -	378	„

In more modern Barracks somewhat more room is allowed.

The temperature of several of the Dormitories was taken at 12 o'clock at night, on the 4th January.

	Fahrenheit.
Closet,..... 40, - - -	55°
Ward,..... 40, - - -	55°
Hospital Wards, No. 63, - - -	54
„ 64, - - -	52°
„ 65 & 66, - - -	55°

Suggestions.—The Ward No. 48, is at present occupied by the Infants and Nurses both as a Day-room and Dormitory, an arrangement which is not conducive to health or cleanliness. One of the most necessary means of preserving health in both old and young is by allowing a free and unobstructed circulation of air through their sleeping room for several hours every day. To insure this, the Nurses when sent out of the Dormitory in the morning, ought not to be allowed again to enter it before retiring for the night; and as some of the Infants require to sleep during the day, a bed with a screen may be appropriated for them in the Day-room, or what would be preferable, the small room connected with the proposed Day-room, would afford this accommodation.

There may be some difficulty in selecting a fitting Day-room for the Infants; more especially as we cannot, for reasons already specified, recommend either of the Rooms heretofore occupied for this purpose ; they are at too great a distance from the present Dormitory, and in the morning and evening transit to either of those Day-rooms the Infants must be occasionally exposed to cold and wet. We would beg leave to suggest that Ward No. 43, directly under 48, and nearly equal in size, should be appropriated for that purpose. This room is well lighted, and possesses considerable elevation, the advantage of a double row of windows, and a Southern aspect.

The small rooms at the end of both Dormitory and proposed Day-room are useful appendages through which a communication may be opened between the Wards ; and they can also be made useful in facilitating the adoption of arrangements for ensuring cleanliness.

Under the proposed arrangement, the Infant department would be self-contained, and the daily changes of the Infants from the one to the other Ward, unattended by risk of exposure to rain or cold ; should any insurmountable objection exist to this arrangement, we would then propose Ward 54 to be substituted for Ward 53, but the greater dimensions of the former render it preferable.

Health of Nurses.—The Nurses appeared in good health, although deficient in their capabilities, as Wet-nurses. Three of them were in Hospital, one for an affection of the Lungs, the second for Hernia, and the third for a slight Febrile affection.

Food.—As the children up to 2 years of age are all at their mothers' breasts, the dietary of the Nurse attracted our attention equally with that of the Infants.

Each Nurse is supplied with two meals daily ; breakfast at 10 and dinner at 4, the former consisting of 2lbs. and a quarter of thick Stirabout, and a pint of Sweet Milk ; the latter of 3½lbs. of Potatoes, and a pint of Buttermilk. We examined the Milk, Potatoes, and Stirabout, and they appeared of excellent quality. A few of the Nurses are allowed Bread and Milk, under Medical direction, and they get a pint of Soup at dinner, every Monday and Thursday. These meals are taken in the common dining hall, after the other occupants have dined, the children in the mean time, being left in charge of some of the able-bodied females. No Nurse is allowed to carry away with her, from the dining-hall, any portion of her food. From 5 P.M. to 10 A.M. is too long a period for Wet-nurses to be without food, and we are of opinion that giving an evening meal of Milk Gruel about 9 o'clock P.M., is necessary to the health of mother and child; or what might be a better arrangement, the Nurses to have their morning meal at half past 8 or 9, their mid-day meal at 2 P.M., and their evening meal at 8 or 9 P.M., instead of the present hours. This arrangement, independently of its promoting a better supply of parent's milk for the Infant, would secure the Bread and Milk given out for the Children, being devoted to their own use.

MEDICAL REPORT of Dr. KENNEDY and Dr. CORRIGAN.

Children.—The Children up to 2 years of age are not separated from their mothers. We first examined the 28 Children in the Day-room. They were generally pale, with a soft flaccid state of the limbs, and the majority attenuated. A few, however, were comparatively more thriving, and more particularly two out of the five shown to us as having been born in the Workhouse, (one of seven, the other of eight months' old). Five of the Children had slight enlargement of the glands of the neck, the majority had been ailing and in Hospital once or twice since their admission. Of the 23 who came into the Workhouse, the mothers state that 15 were in good health on their admission, that the other eight were labouring under disease, and two of them stated that their Children had improved since admission. Of 42 Children in the Workhouse under 2 years of age, on our visit, 14 were in Hospital, 6 labouring under Affections of the Chest, some of them Phthisical, two had Diarrhœa, and 2 had Hooping Cough; one was suffering under disease of the Brain; one had slight Opthalmia, one Tabes Mesenterica, and one had a slight Febrile attack.

The Hospital arrangements for the Children are defective. The Children labouring under contagious diseases, are not separated from other Children who may happen to be in Hospital at the same time; some cases illustrative of the inconvenience resulting from this came under our observation. This is a defect requiring to be remedied. Should severe epidemics make their appearance, it will be difficult to prevent them from spreading through adults as well as Children. The immediate insulation of a contagious disease, on its appearance among Infants, is peculiarly necessary, from the greater mortality occurring in the early periods of life.

Morbility and Mortality of the Children under two years of age.—We found it impossible to arrive at satisfactory conclusions as to the actual amount of sickness that had occurred in the House; the want of separate Wards for the Children, and the difficulties necessarily attendant on the opening and formation of so large an Establishment, together with the Hospital Books returning frequently the names of both Nurse and child, where only one of them was under treatment, prevented our getting precise information on the amount of morbility that actually occurred among the Children. We give however the following Hospital Report furnished to us, for twelve months, commencing May, 1840, the only period for which we could obtain a Return:—

Hooping Cough, ...	16	Herpes, ...	1
,, Complicated with Pneumonia,	6	Teething, ...	3
Consumption, ...	3	Scrofula, ...	1
Pneumonia and Consumption,	2	Small Pox, ...	3
Pemphigus, ...	1	Chicken Pock, ...	3
Do. and Consumption, ...	1	Ophthalmia, ...	10
Convulsions, ...	1	Hydrocephalus, ...	6
Small Pox, ...	1	,, with Consumption, ...	2
Bronchitis, ...	11	Remittent Fever, ...	4
Pneumonia, ...	6	Marasmus, ...	2
,, Complicated with Consumption,	1	Abscess, ...	1
Diarrhœa, ...	3	Convulsions, ...	5
Consumption, ...	8	Febricula, ...	1
Measles, ...	1	Worms, ...	1
,, with Convulsions, ...	1	Diarrhœa, ...	8
Scarlatina, ...	9	Cholic, ...	3
Itch, ...	1	Diseases not specified, ...	30
Pemphigus Gangrenosus, ...	1		
			157

The Tables of Mortality have however been accurately kept, and the following is the Report handed to us:—

Total Admissions from opening of House, 11th May, 1840, to 1st January, 1842, - - - - - -	275
Discharged, - - - - - - -	129
Died, - - - - - - - -	98
Remaining in House, - - - - -	48

Which makes the proportion of those admitted, that died in the Workhouse, 35⅔ per cent.

It is difficult to form a perfectly accurate estimate whether this Mortality is above or below the mean mortality of Children under exactly similar circumstances; for, with the exception of the Report of the South Dublin Union Workhouse, we are not in possession of Returns from any similar Institution, where a constantly changing population under two years of age, the duration of residence varying from one day up to 19 months, forms an element of the question; and the difficulty is still further increased, by the Workhouse Reports not furnishing a statement of the health of the Children on admission. To afford all the means in our power of coming to a conclusion on the amount of Mortality in the North Dublin Union Workhouse, we subjoin the following data and calculations, derived from various sources, of the mortality of children under two years of age.

By the Report of the South Dublin Union Workhouse from its opening in April, 1840, to the present January 1842, it appears that there were—

Admitted, - - - -	208
Discharged, - - - -	86
Died, - - - -	74
Remaining in the house, - -	48

Which gives a mortality of 35½ per cent. on the admissions.

MEDICAL REPORT of DR. KENNEDY and DR. CORRIGAN.

The Registrar-General's Reports for England have not yet extended over a sufficient period to enable us to draw any accurate conclusion from them.

The last Census for Ireland is not sufficiently advanced to afford us the necessary information. The Commissioners have, however, handed to us the only Returns made out, viz: from Drogheda and Tullamore, giving the ratio of deaths in relation, not to the births, but to the existing Population, under 2 years of age, for an average of 5 years: their Return gives a mortality—

In Drogheda of 26 per cent.
In Tullamore of 28 per cent.

M'Culloch in his Mortality Tables gives the following as the mortality of infant life in the Cities of London, Vienna, and Berlin. Of 1000 Children born at the same period in those Cities there will be alive at the end of two years in

London, 548, Vienna, 471, Berlin, 528,

giving 48 per cent. as the mortality of Children under two years of age in those three great Cities.

With the view of ascertaining as nearly as possible the rate of mortality among the children under two years of age in the poorest classes of our own country, we questioned the married women of the Workhouse, as to the total number of their Children, and the proportion that died under two years of age, before their admission into the Workhouse; we had the same enquiries made of the women who happened to be in the Lying-in Hospital, and of the women in the Mendicity. Our examination included from 200 to 300 women. Of 1000 Children born, 340 died within two years, being a mortality of 34 per cent. In Sweden the mortality of Children under two years of age *including all classes of Society*, is 25½ per cent.; in France 32¼ per cent. The mortality of Children varies much in the different classes of society, being far greater among the poor than the rich, the want of food and of the necessary comforts having a serious effect in destroying infant life. The mortality of the Children sent from the Foundling Hospital of Vienna to be nursed in the surrounding country has been found to fluctuate according to the plenty or scarcity of the current season. In Paris the mortality among the Children of the arrondissements inhabited by the poorer classes is at the lowest calculation twice the mortality occurring in the arrondissements inhabited by the wealthier classes. The same has been observed throughout France; in the poorer departments one-fourth of the Children die within the 1st year, in the richer departments only the same number die within 5 years.

But the mortality still increases in deserted children, who with their other deprivations suffer the loss of the mother's care. The reports of the Foundling Hospital of Dublin are before us for 34 years, (its improved period) including from 1798 to 1831. Of 51,527 Children received into the house there died in the interval before being sent to nurse 12,153, being a ratio of 23 per cent. 700 were returned to their parents, and of the remaining 38,674 sent to nurse in the country, there died under two years of age 15,252, being a mortality of 39½ per cent. on the Children sent to nurse, the average annual mortality on the total number for the period of 34 years being 53 8-10ths per cent.

The Records of Foreign Foundling Hospitals, with very few exceptions, exhibit a much higher rate of mortality than even this.

The Police Commissioners have placed in our hands the Returns of deserted children found by the Police in the City of Dublin from the establishment of the Force in 1838, to the present time. In three of the Divisions the average time which the Children remained in charge of the Police being 4 days, is too short to permit us to draw any conclusion from their tables, and as the returns of the Fourth Division do not specify the time the Children remained in their charge we are also precluded from using them. The table of D Division gives us however very full information.

The number of Deserted Children found in this division from January, 1838, to January, 1842, amounted to 75, who varied in age from 1 day to 21 months, with the exception of one child, aged 2¾ years; of the whole number 34 were reported healthy. The children were, on an average, about 5 months supported at nurse, out of the Police Fund. Of the 75, 42 are dead, being a mortality of 56 per cent.

We have applied to all the parishes of Dublin for returns of the Deserted Children, the number received and sent to nurse, the number that died each year, &c. In some of the parishes the books are either so badly kept as to be useless, or there are no books at all. The reply sent us, in one instance, was, that "the Overseers do not keep either a record of their proceedings, or a registry of the Children under their care. They *trust to memory* for the number and names of the children placed at nurse, &c." Similar answers have been received from others, The following are the parochial returns, we have succeeded in obtaining, of the mortality of Deserted Children under 2 years of age:

St. Catherine's Parish.

Year.	Found.	Died.	Year.	Found.	Died.
1832,	4	–	Brought forward	14	1
1833,	2	–	1838,	2	2
1834,	4	–	1839,	2	1
1835,	1	–	1840,	6	3
1836,	2	–	1841	6	3
1837,	1	1		—	—
	—	—		30	10
	14	1	Mortality, 36 per Cent.		

MEDICAL REPORT of Dr. KENNEDY and Dr. CORRIGAN.

St. George's.

Year.	Found.	Died.
1836,	8	4
1837,	8	5
1838,	1	2
1839,	2	2
1840,	7	8
1841,	3	1
	29	22

Mortality, 75¼ per Cent.

St. Mary's.

Year.	Found.	Died.
1834,	22	12
1835,	18	14
1836,	19	14
1837,	23	6
1838,	21	8
1839,	30	13
1840,	7	8
1841,	8	8
	148	83

Mortality, 56¼ per Cent.

St. Peter's Parish.

Year.	Found.	Died.
1831,	5	–
1832,	16	4
1833,	9	9
1834,	32	8
1835,	25	14
1836,	20	17
1837,	24	13
1838,	19	13
1839,	17	8
1840,	20	8
1841,	20	9
	207	103

Mortality, 49½ per Cent.

St. Mark's.

Year.	Found.	Died.
1836,	14	6
1837,	2	1
1838,	5	3
1839,	10	6
1840,	5	3
1841,	3	1
	39	20

Mortality, 51½ per Cent.

St. Michael's.

Year.	Found.	Died.
1836, to 1841,	5	3
	5	3

Mortality, 60 per Cent.

St. Michan's.

No Assessment.

Deserted Children given in charge to a Woman in Hammond-lane, until got into Workhouse, three out of four died in her charge.

Mortality, 75 per Cent.

St. Nicholas Within.

	Found.	Died.
Since 1834,	4	3

Mortality, 75 per Cent.

Ventilation.—We consider the modes of ventilation at present in use in all the rooms appropriated to the Children defective.

To render ventilation efficient, there should be 1st, abundant space; 2nd, the air should be ever changing; and 3rd, the room should be as free as possible from draughts. To secure the first we have recommended the exclusive appropriation of the large Wards, No. 48 as a Dormitory, and 43 as a Day-room. Although convinced of the advantages derivable from the number of occupants being strictly apportioned to the size of the chamber, yet as a favourable opportunity existed of testing the accuracy of the principle, we visited the Hibernian School in the Phœnix Park, and obtained its Medical Statistics for several years from Dr. Elkington.

These Returns give for the years 1828, 1829, and 1830, the proportion of 262 per cent. as having passed through Hospital, when the number of pupils amounted to 600, its full compliment, while only 187 per cent. passed through Hospital in the year 1832, 1833, and 1834, when the number of inmates, by a reduction of the Establishment, was diminished to about one half.

The decrease of deaths of the Infants of the Dublin Lying-in Hospital from 1 in 6 to 1 in 20 that followed the diminution of the number of occupants in the Wards, and introduction of improved ventilation, effected by the late Doctor Joseph Clarke, confirm the advantages of ventilation and the necessity of not permitting the number of occupants in the Infants' room of the Workhouse to exceed that at present accommodated. But no matter how large the chamber, or what number of cubic feet of air each person is allowed, unless its *continual change* be provided for, the air must become vitiated and injurious to health. Arrangements must therefore be made for securing a constant change or circulation of air, where so many individuals occupy the same chamber.

The ventilation at present is dependent on windows, doors, and chimnies, but as Dr. Birckbeck has very properly observed, "doors are for passages, windows are for light, and there should be apertures for ventilation." The windows constitute an excellent means of ventilation when the occupants are out of the Wards, and should then all be kept open; but the worst means when the occupants are within the Wards, as in the latter case it is impossible to prevent the inmates shutting them, and if left open, particularly unprotected as they generally are by any contrivance calculated to direct the currents from those within, it is doubtful whether they do not produce a greater degree of mischief than of good. The supply of so vital a necessary to human life as air, should be so provided for as to render it impossible that it could be interrupted by any accidental interference, whilst its introduction should be so regulated as to guard against converting one of the prime necessaries of life into an active cause of disease.

Pending the institution of a more comprehensive system of ventilation, we would recom-

mend provision to be made for securing the supply and escape of 360 feet of air per minute, in each of the Infant Wards. The arrangements for effecting this should be independent of windows and doors, which may thus be kept closed, when the rooms are occupied.

The simplest and safest expedient for effecting this object will be the leading up several funnels or air-tubes from different parts of the ceiling in each Ward, to communicate with the external atmosphere, either by opening into the space between the upper ceiling and the roof, from which the impure air can be discharged through louvred windows, or these tubes may open directly through the roof itself, terminating with a cap, to prevent down-draughts. This object will be further accomplished, and the portion of air next the ceiling, which is usually the most impure, will be drawn into the tubes in horizontal currents, by placing at a few inches from the mouth of the air-tube within the room, a circular disc, spreading some distance beyond the aperture. Having provided for the exit of the vitiated air, some modification of the following plan should be adopted, in order to afford an equal supply of pure air. Several openings may be made through the sides of the Wards, at different points, on a level with the floor, over which perforated zinc plates should be secured, to regulate the admission of the air; the amount of air to be admitted through them being equivalent to that which escapes.

We would recommend the zinc plates to be perforated with holes of not more than one-eighth of an inch in diameter, and about one inch asunder. The air passing through will then enter the room in streams so fine and so far asunder from one another, that it will almost immediately, by its intimate mixture with the internal air, acquire a mean temperature.

Each ventilator may be a cast metal funnel let into the wall, slightly curved to prevent the lodgment of rain, with the wider or inner end one foot square, covered with the zinc plate perforated as described, and the outer or smaller end diminishing to an opening of two inches square.

Food for Infants.—Each Nurse receives for the daily use of her child, ¾lb. of bread, and ½ a pint of milk, both of excellent quality.

We are of opinion that for *very young Infants* a less solid food than bread and milk would answer better, such as barley or grot gruel, carefully made and fresh, with a greater or less proportion of milk according to their ages Under the most favourable circumstances, the practice of mothers continuing Children at their breasts after the first year is questionable, but under the circumstances in which mothers in a Workhouse are generally placed, we look upon the practice as highly injurious, and one on which the prejudices of the parent however strong should yield. We doubt not therefore that taking the Children from their mother's breast at a year old at farthest, and at a more early period where a necessity is indicated, would tend considerably towards securing good constitutional health in Children at this period.

As a further means of effecting this object and preventing the occurrence of disease, an extra allowance of milk, animal soups, or at a more advanced age, even a small quantity of animal food should be allowed to those Children who are not thriving, although not fit subjects for Hospital.

Clothing.—Each Infant is provided with a calico shift, a flannel waistcoat, a linsey petticoat, and a check calico frock, and shoes; some of them also had socks and calico pinafores. The material of which the clothes are made is excellent, but the arms and chest are too much exposed; it would bec onducive to the Children's health to have sleeves added to their present dresses, and to have them altered in conformity with those of the children from 2 to 5 years of age at present in the Workhouse. The clothing of the Children generally is in a more cleanly state than is usual with Children in similar walks of life in their own homes; but still not as cleanly in many particulars as it might be. No provision exists for guarding the Infant from cold on going up and down stairs from one part to another of the building, or even on going into the yards; but we were informed that when the Nurses and Children were occasionally brought out to the garden they have lately been allowed to wear their blankets for this purpose.

The Nurses ought each to be furnished, in addition to their present dress, with about two yards of wide drugget or baize, which they can wrap round their Children and themselves on their being exposed to changes of temperature: a precaution quite as necessary to preserve the health of the nursing mother as the Infant, and one which will deprive her of the only excuse she at present has for not being in the open air as much as her own and her child's health require.

Ablution.—The prejudice of the mothers against the use of the bath for their Infants was such that we were informed they had rebelled *en masse* against its employment; in fact, we found but one out of the 30 who gave her child the advantage of this adjunct to health—most of the others rested satisfied with washing the face, some the limbs, and a few the hands and arms of their Infants, but none of them washed the whole body. The health of the child depends so much on the proper performance of the functions of the skin, which can only be secured in infancy by the daily use of the bath, that this prejudice should be immediately overcome and a regular and safe system of Ablution introduced and persisted in; these observations would apply with equal justice to mothers and Children.

The Superintendent immediately in charge of the nursery and responsible to the Matron, is one of the Paupers themselves; she possesses no influence to enforce attention to the rules. There is a want of a fitting person to be placed over the nursery department, whose superior station and decision would give her sufficient weight and influence to introduce better habits in the nursery in this as well as in other particulars.

MEDICAL REPORT of Dr. KENNEDY and Dr. CORRIGAN.

Exercise in the open air.—There does not seem to be sufficient strictness in enforcing the rules upon this subject, yet upon their observance depends very much of the health of both Nurse and Child. We were informed that in this matter the Nurses were most intractable, many of them remaining with their Children confined to the Wards for weeks, despite the repeated solicitations of those placed in charge of them. Exercise in the open air, however, is so vitally essential to parent and Infant that it should not be left optional. In fact there should be an established order, for the Day-rooms to be vacated, and if necessary locked for several hours in each day throughout the summer, and for at least 2 hours every day, the weather at all permitting it, in winter. The Garden as being more open to fresh air and light, is much better adapted as a place for exercise than the Courts. In summer, benches ought to be placed in it. In winter it is safer not to have seats, as the more the Nurses move about whilst in the open air the better, but a shed should be erected in the Garden to afford them shelter when required; and in order to correct their indolent and sedentary life some light occupation ought to be imposed on them.

We have the honor to remain,

Gentlemen, your obedient servants,

EVORY KENNEDY, M.D.E., & T.C.D.,
Fellow of the College of Physicians, &c., late Master of the Dublin Lying-in Hospital, &c.

D. J. CORRIGAN, M.D.,
Physician to the Hardwick Fever, and Whitworth Hospitals, Lecturer on the Theory and Practice of Medicine in the Dublin School of Medicine, &c., &c.

To the Poor Law Commissioners.

MINUTES OF EVIDENCE.

Workhouse, Friday, 10th December, 1841.

Mr. Reid, Master of Workhouse, called in and examined by *Mr. Hall.*

1. Are you in attendance at the Board of Guardians when Paupers apply to be admitted?—No, Sir; but the Assistant Master is.

2. Who makes the entries in the Registry Book?—The Assistant Master made them since I came here.

3. How long have you been here?—I think from the 30th of October, 1840.

4. How soon does your duty require you to see Paupers after their admission into the Workhouse?—Immediately after, Sir.

5. But you have nothing to do with making any entries as to the condition of the Paupers, or any other entry connected with the Paupers?—No, Sir; the Assistant Master does that.

6. You see the Paupers immediately after their admission?—I do, Sir, in mostly every case, on the evening of the day on which the Paupers are admitted.

7. Where are they when you see them?—In the Probationary Ward.

8. When you see them have the entries been made respecting the Paupers in the Registry?—No, Sir.

9. What is the course taken with the Paupers when you see them in the Probationary Ward?—There is a Ward Master who attends to undress the Paupers and have them washed and cleansed, and the House Clothing is issued to him, and he sees them clothed. I see what Male Paupers there are; the Matron sees what Female Paupers there are upon her side, and I see that man, woman, and child are clothed.

10. Do you supply any information as to the circumstances of the Paupers, which is to be entered in the Registry?—I do not, but the Assistant Master does.

11. When you see the Paupers in the Probationary Ward, do you examine them by asking them questions as to their bodily health, their cleanliness, freedom from disease, or the contrary—do you make any examination of that kind when you see Paupers in the Probationary Ward?—I cannot say that I do; I am no judge except of the cleanliness of them.

12. Are you in any way cognizant of the entry made in the Registry, or any other Book, as to the state of health of the Paupers upon admission?—I never make the entry; the Assistant Master always makes the entry.

13. Do you inquire when you see the Pauper in the Probationary Ward, with a view of ascertaining whether he or she has been seen by the Medical Officer or not?—Indeed I do not; there are many cases in which I did not make the inquiry, thinking that the Medical Officers might be in attendance themselves.

14. Have you in your possession the Rules of the Commissioners for the Government of the House?—Yes.

15. Are you aware that this is one of the Regulations, "*as soon as a Pauper is admitted, his or her name shall be duly entered in the Register, and he or she shall be placed in the Probationary Ward, or in some room to be exclusively appropriated for the purpose, and shall there remain until examined by the Medical Officer of the Workhouse?*" are you also aware of the following duty of the Master of the Workhouse, which is to be found in the 31st Section and 2nd Article:—"*To duly register the Paupers admitted into the Workhouse, and to cause them to be examined by the Medical Officer?*"—I am aware that these are the Orders of the Commissioners; the Assistant Master attends; but I am obliged upon the admission day to visit the House, which takes me till the admission of the Paupers is all over, and I am not ready to go near the Paupers till sometimes five o'clock in the evening.

16. Am I to understand that you consider the Assistant Master discharging the duty of the Master; that he sees the Paupers placed in the Probationary Wards; sees them examined by the Medical Officer, and superintends their cleansing?—He is supposed to do my duty during my absence.

17. But you are aware that it is prescribed by the Commissioners that no Pauper shall be admitted into the Workhouse till he has been examined by the Medical Officers; these are the instructions of the Commissioners—are they not?—Yes.

18. You say you see every Pauper after admission?—At the Male side of the House I see every Pauper; I see every Pauper admitted into the House after the Board breaks up in the evening.

19. Do all the Paupers enter the House at the same time the day of admission?—No; there are some of them I don't see that evening.

20. Do you see the other Paupers that come in, upon the same day, before they are sent to their Wards?—In many instances I do; and there is no Pauper sent to a Ward without the Ward Master letting me know. He asks me what vacancy there is, I ask him how he can accommodate the Pauper, and we consult together upon the subject.

21. Do you give directions that a Pauper is to be put into such or such a Ward, or do you leave it to the Ward Master to do so?—In many cases I leave it to him.

10*th December*, 1841.

Mr. Reid.

22. Does he see the Paupers washed or cleansed?—He is supposed to see them washed and cleansed, but he may not be present when the washing is going on; he may be drawing clothes out of the store at the time the Paupers are preparing to be dressed.

23. *Mr. Roper.*—The extent of your evidence would go to this, that you see the Paupers in general in the Probationary Ward, upon the evening of their admission?—In many cases it is so.

24. Is not seeing them in very many cases, seeing them in general? Is not your evidence this, that in general you see the Paupers in the Probationary Ward upon the evening of their admission?—There are so many Paupers that I cannot give an answer. There is not a Monday I do not visit them, but they may not be all there at the time.

25. I only ask you with regard to those in the Probationary Ward; you generally see them upon the Monday evening?—There may be some Mondays I don't even see them in the Probationary Ward, but there is no Monday I don't visit the Ward, sometime in the evening.

26. There may be some days that you do not see them in the Probationary Ward?—Not the whole of them, not the entire.

27. There never occurs a Monday evening that you do not go into the Ward?—As near as my recollection leads me there is not.

28. Could you go into the Ward without seeing them if they were there?—That is according to the time I may go round the House, at 9 or 5 o'clock. It is according to the time.

29. Are we to assume from your evidence that you look upon the Assistant Master as discharging all your duties, with regard to the admission and inspection of the Paupers, on the day they are admitted?—I expect that he does.

30. That being the case, what you have said as to the washing of the Paupers, and the general remarks that you make as to their cleanliness, is derived from the Assistant Master?—It is he who makes the entries. It is from him I take it.

31. What you have said regarding the inspection of the Paupers when washing, and their cleanliness, has been said from information derived from the Assistant Master?—Yes, Sir.

32. The Matron, you said, you believed, sees the Paupers at her side, you see those at your side, and you issue the clothing to the Matron?—I do, Sir.

33. Upon admission days?—Yes.

34. To the Females, also?—Yes, Sir.

35. Do you see the Females upon whose admission you issue the clothing?—No, Sir.

36. What did you state in this room last Wednesday week, after the Medical Officers had left the room, as to their examination of the Children and the other Paupers upon their admission?—I stated that I considered the Medical Officers did not examine any Pauper upon the days of admission.

37. You stated that you considered that Medical Officers did not inspect the Paupers upon the admission days?—No; I said that they did not inspect any Pauper upon the admission days.

38. *Mr. Hall.*—Did you mean to convey by that answer that you did not consider they inspected the Paupers that were admitted on Monday?—No, Sir, I did not. My reason for saying so is this, that I did not consider they inspected every Pauper upon admission days. Several of the Paupers admitted by the Monday's Board, get Passes to go out and come in again upon Tuesday, but the greater part remain here upon the day on which they are admitted.

39. Did you mean to convey by the answer you have repeated, that the Medical Officers did not inspect the Paupers who remained here upon the day of their admission?—I did not, Sir; I mean part of them; but I did not intend to convey that they did inspect any of them; I did not intend to convey that implication.

40. *Mr. Roper.*—Were you giving an opinion by guess, or stating a fact upon your own knowledge?—It is a fact upon my own knowledge.

41. Then you are quite sure the Medical Officers did not inspect the Paupers—every Pauper—the day on which they were admitted?—I do say they did not inspect every Pauper the day they were admitted; I do state so.

42. Were you in the habit of making any enquiry, whether it was necessary for the Medical Officers to see the Paupers in any cases?—In many instances I did, and in some instances I did not.

43. You have said that you are aware of the contents of the Commissioners' Orders, and that part of those Orders is, that all the Paupers should be inspected by the Medical Officers before they were cleansed and removed to their respective Wards. Have you not so stated?—I am aware that such are the Orders of the Commissioners.

44. And have you, knowing that the Paupers were not inspected by the Medical Officers, gone on classing, clothing, and mixing them with the other Paupers?—I confess that I did not———

45. Yes or No to the question; it is not a commentary upon it that I want?—I did not get the Medical Officers to inspect every Pauper. I did not.

46. In other words you classed, clothed, and mixed them with other Paupers, knowing that they were not inspected. Could they have been inspected without your knowing it?—They might after or before, but in many instances they did inspect them. They might be inspected without my knowing it in several cases—Yes they might, the following day.

10th December, 1841

Mr. Reid.

47. But not upon the day of admission?—I am confident some Paupers were not inspected upon the day of admission, and if I did state that they were inspected, I would state what was not true.

48. Your obedience then to the Commissioners' Orders as to whether they were examined by the Medical Officers or not, was merely a matter of accident?—*No Answer.*

49. *Dr. Brady.*—What evidence have you to show that the Doctor did not see the Paupers after their admission. You stated in some cases that they did not see them?—There is one case when two or three individuals were admitted very late; I think after 6 o'clock, and I issued clothing to them.

50. What evidence have you that the Medical Officer did not see the Paupers?—They were sent to the Probationary Ward, and immediately clothed, so he could not have seen them; the Medical Officers were not in the house for hours before the admission of the Paupers; I certainly confess they might have seen and inspected them the day after.

51. And have you reason to think it was likely that they did or did not see them?—I cannot answer that question.

52. *Mr. Roper.*—If Paupers are admitted after hours—the Medical Officers not living in the house, unless they are informed of the admission of those Paupers the day after, how are they to know the fact, or get at the Paupers to examine them?—I suppose it would be my duty to send for them.

53. You take a long time to find out your duty.—[*Mr. Hall objected to the observation.*]—This observation is objected to by Mr. Hall; so then I will put it in the shape of a question. Don't you think you took a long time to give me that last answer?—Why I cannot exactly say that I did.

54. Did you ever apply to the Medical Officers to inspect Paupers when they refused to do so?—Never, they were always very attentive.

55. *Mr. Hall.*—Can you say what number of Paupers, admitted upon Monday, go out and remain out?—I cannot say.

56. Do a third?—I would think not.

57. Did I understand you aright when you stated that upon the day of admission, several of the Paupers were not seen by the Medical Officers, but that they saw them the next day?—Yes.

58. *Mr. Roper.*—Do the Medical Officers visit the Probationary Ward upon a Monday?—They do.

59. And see the Paupers?—I believe they do.

60. Is not the Probationary Ward Master to be as precise as possible in asking questions before the Paupers are mixed with the others?—Yes.

61. What means has the Doctor of knowing when an admission takes place at an unseasonable hour, except from your information?—The Apothecary generally sends in word if there is any case requiring his attendance.

62. Is it your duty or the Apothecary's?—It is mine.

63. *To Mr. Arkins.*—Did you not in answer to a question from Dr. Phelan, on last day, state positively, after a good deal of precaution, that the Doctor did not see the Paupers upon the day of their admission?—Not every Pauper.

64. Did you not state that day that they did not see the Paupers upon their admission—you did not qualify it at all; but did you not in answer to a question from Dr. Phelan, state that the Medical Officers did not see the Paupers upon the day of their admission?—I did not say every Pauper; I did not state that every Pauper was not inspected.

Mr. Beatty, called in and examined by *Mr. Hall.*

Mr. Beatty.

65. You are the Assistant Master?—Yes, I am.

66. Are you in attendance upon the Board when Paupers are admitted?—Generally.

67. Not always?—Indeed, I may say, I am there during the course of the day backwards and forwards; I don't know any day upon which I have been absent.

68. Is it your duty to see the Paupers immediately upon their passing the Board, upon their being admitted into the Workhouse?—I see them after they are admitted into the Probationary Ward.

69. When they are in the Probationary Ward, do you superintend their cleansing?—No, Sir, I do not.

70. Who does that?—So far as I know, it is done under the superintendence of the Ward Master, and two Paupers confidentially appointed for the purpose.

71. Does it form part of your duty to ask the Paupers upon their admission, as to the state of their health and cleanliness?—As to the state of their health, I do not think it falls upon me to make any enquiries, but an enquiry as to their cleanliness or appearance, I think does.

72. Is it part of your duty to see the Paupers in the Probationary Ward are visited and examined by the Medical Officer before they leave that Ward?—I never knew it was part of my duty to see that that was done.

73. You make the entries in the Registry?—I do, Sir.

74. Since when did you make the entries?—I think since August, 1840, with very little exception.

75. Tell me whether this is your handwriting in the Registry Book?—It is, Sir.

76. You see in column 8, under the head of "if disabled, description of disability," an entry made of the health of the Paupers?—Yes, Sir.

10th December, 1841.

Mr. Beatty.

77. I have taken at random the page beginning with No. 4081; in the first six cases, "good health," is entered in this column, then come "paralytic," "good health," "bad health," "rheumatism," "delicate." Now tell me, from what source do you derive your information as to the state of the Paupers' health, to enable you to make those entries?—From the Application and Report Book generally, entered by the Receiving Board.

78. Then what I see here in the Registry Book has been previously entered in the Application and Report Book?—Yes.

79. So you do not make yourself responsible for the accuracy of the descriptions in the Book?—The Guardians may have entered a Cripple in a good state of health, without specifying that he was a Cripple, I would add in the entry that he was a Cripple, in order that if he were discharged, I would know him the better again. I would make a remark also, if a man who wanted a finger were merely entered as in good health, that he wanted a finger, in order that I might know him more accurately, if I saw him again.

80. Am I to understand that in general you copy the entry in the Application and Report Book, but you make any addition to that entry which you think you are called upon to make?—Yes, that it might guide me to know the man upon his application for a discharge.

81. *Dr. Duncan.*—Do you know has there been any Board order that no Pauper admitted upon a Monday is to get a Pass till after he or she has been inspected by the Medical Officer?—I have heard it frequently said by the Receiving Board, not to allow any man out until he was inspected by the Medical Officer.

82. That, in fact, if any Pauper does leave the house before he has been inspected, he does so contrary to the stated agreement between the Board and the Medical Attendants?—For a length of time it was not allowed to be done. I gave particular orders to the woman, Mary Anne, not to let one Pauper out of the house till he or she was inspected by the Medical Officer, and it was the same at the other side of the house.

83. Do you believe that the Medical Officers are in the habit of going to the Probationary Ward upon a Monday to make the inspection?—Yes.

84. You think they usually do so?—Yes.

85. *Mr. Hall.*—Then your entry in the Registry is not made from any report of the Medical Officer, but merely from the Admission Book?—Yes.

86. And the entry made by the Guardians?—Yes.

87. In all the entries you have made in the Registry Book, you have left no blanks for the entry of health—the column for health is filled up?—Yes.

88. In case you found omissions in the Admission Book, with regard to the health of the Pauper, which, I understand are observable, what have you done; how have you got materials for filling up the column for health?—I do not know that there are any omissions by the Guardians.

89. I believe that No. 3030 is entered in the Register in your handwriting?—It is.

90. There is no note made in that case by the Board of Guardians, as to the state of the Pauper's health; but I find an entry made in the Registry Book respecting that Pauper in your handwriting, that the party was in good health?—In that case, when there is no entry by the Board, I act from my own observation, and from enquiry from the Pauper.

91. Do you question the Pauper?—I do.

92. Then we are to understand from you, and if I am wrong in my impression, you will correct me, that where the Board of Guardians make an entry of the health of the Pauper you copy that entry, and where you find no entry made, you question each Pauper personally before you make one?—I do.

93. *Mr. Roper.*—Did Mr. Reid at any time tell you it was your duty, upon the admission of a Pauper to see that the Medical Officer duly inspected him?—I don't think he did; because it was such a general rule, and so well understood that the Medical Officers did so, that I don't recollect he said it to me particularly.

94. Are you under the impression that your duty was to see that the inspection was made?—I did not suppose that it was my duty to see that it was done; I did not indeed.

95. You did not suppose it was your duty; you never got any instruction from the Master, or any order from him, to take care that it should be done?—I never did; but I always, as far as my observation went, inserted the entry, but did not know that I was absolutely responsible for it.

96. Did you conceive you received instruction from the Master regarding the inspection of the Paupers?—I stated, I believe, that the Admission Board invariably when a Pauper applied for indulgence to go out till the following day, said that he should be inspected by the Doctor before he got leave.

97. *Mr. Hall.*—Did you ever read the Commissioners' Orders for the conduct of a Master of a Workhouse?—I did.

98. Did you conceive they applied to you as Assistant Master?—I conceived it to be my duty to assist the Master upon all occasions.

99. *Mr. Roper.*—You say that you did not yourself superintend the cleansing of the Paupers, but that it was done by a Ward Master, and two confidential Paupers?—Yes.

100. How did you report upon the cleansing, if you were not by at it; how did you make up your mind as to their state?—From their general appearance—their ragged state.

101. Before or after they were washed?—Yes, before they were washed.

102. What do you mean by confidential Paupers?—There are several of them employed about the house, doing useful works, cleaning out the wash-room, for instance.

103. But surely all the Paupers employed are not confidential?—I don't know. Perhaps I have applied the term wrongly. They are well behaved Paupers.

104. Who is the Ward Master, whose duty it is to superintend the washing of the Paupers?—There are such a variety of them, I cannot immediately say. I know Mr. Murphy had the duty.

105. Whose duty was it last Monday?—It falls upon Mr. Murphy now.

106. Don't you think the inspection of washing was a duty of the Master or Assistant Master, or you were to report on it?—I believe, properly speaking, the Master or Assistant Master might superintend it, but when a Ward Master or Officer of the House is placed in that situation, I did not think myself responsible for it.

107. How soon is a Pauper who has been admitted, we will say upon a Monday, washed and clothed?—He is put into the Probationary Ward and not washed or clothed till after he has been inspected by the Doctor.

108. Then nobody is washed or clothed till after he has been inspected by the Doctor?—No.

109. How long is the practice of washing and clothing the Paupers upon the same day observed?—About eight months. Formerly the Paupers remained all night in the Ward—man, woman, and child—but all not in the same Ward. It was considered that they could not be washed and clothed properly till next day; but then the Board came to the decision that the place was crowded, that it was improper to have them in it, and that they should be clothed and washed as soon as possible.

110. Are all the Paupers washed upon being admitted into the house?—They are all washed before they are clothed.

111. You are sure of that?—I have not been present in the washing-room, but I am of opinion that they are all washed before they are clothed.

112. As you cannot speak positively, give us your belief?—I believe it to be the case.

113. That they are all washed?—Yes.

114. You don't wash them till after they have been inspected by the Doctor?—No, I think not; I am pretty sure not.

115. Does it not follow that if they are all washed, they are all inspected?—To the best of my opinion they are all inspected by the Doctor.

116. Does the washing begin before the Board terminates?—The Master is engaged during the day, and I am engaged till the Board breaks up, but immediately upon admission, the Paupers are sent in to the Probationary Ward, in the charge of two men.

117. Does the washing commence before the meeting is over?—No; I think not.

118. Have you observed the Guardians pay attention to the health of the Paupers?—They are, in general, very particular in interrogating the Pauper upon the state of his health.

119. Do they examine into the state of health in which the Infants are?—Yes, and they question the Mothers.

120. The general practice is to look to the Infant?—Yes, and the Doctor in general is more particular in looking to the Infant, to see if he has been inoculated or not. The Board examine the Mother also most minutely

121. How does it happen that upon several occasions, I will show you from day to day, that not a single entry of the state of health in which man, woman, or child was upon the day of their admission, has been entered in the Book? What is the object of the Guardians in asking questions regarding the health of the Paupers?—To enter it in the book.

122. Don't you understand that it is the duty of the Master, or your duty, to see that every Pauper is inspected by the Medical Officer?—I did not consider it imperative upon me to do so.

123. Did you consider it imperative upon the Master to do so?—I cannot say that I considered it so; no, I did not consider it imperative either upon him, because his other avocations and duties led him away upon the day of admission, so that he was seldom there.

124. How do you know that the Paupers are actually examined by the Medical Officers?—I see the Medical Officers go into the Probationary Ward after the Paupers have been admitted.

125. Every day?—Yes, I see them attend the Board Room and follow Paupers out, if the case be a particular one.

126. Do you think that every Pauper who comes into this house, must have been inspected by the Medical Officers?—I cannot swear it, but to the best of my opinion they have been: the Doctors are always very angry if any man is let out without inspection; I remember one or two instances when a Pauper got a Pass to go out, the Doctors were very angry that any person should be permitted to go out through the house or get a Pass without their inspection.

127. Then if any person did so get a Pass, it was without their approbation?—Oh certainly.

128. *Mr. Hall.*—You have been questioned as to the omissions of Guardians; you are not responsible for their omissions, but let me ask if they omitted to fill up the column of health, how did you fill up that column in the Registry Book?—I did it from my own observation, and from questioning the Pauper.

129. When you found in the Board Book no entry as to the health of the Pauper, and when therefore it devolved upon you to make the statement regarding it in the Registry Book, had you recourse to the Medical Officer to know the state of health of the Pauper?—I had not.

130. You have stated that there was a Board order to the effect that Paupers admitted and allowed to go out when passed, should not go out till they had been inspected by the Medical Officer?—Yes.

10*th December*, 1841.

Mr. Beatty.

131. You allude to the case in which a Pauper being admitted into the Workhouse, is allowed immediately to go out?—Yes.

132. When that Pauper returned again at the expiration of two or three days to become a permanent inmate of the house, was he again put into the Probationary Ward, washed, clothed, and again inspected by the Medical Officer or not?—Upon his return he was put into the Probationary Ward, washed, and clothed, but I cannot say if a second time he was inspected by the Medical Officer.

133. Paupers let out upon Pass are, I believe, let out upon condition that they will come in at 10 o'clock the following day?—Some don't come in till 12 o'clock, but they come in upon the following day, because upon Tuesday the Registry must be prepared to be laid before the Guardians upon Wednesday morning.

134. In stating you believe that the Doctors see Paupers, are we to understand you as giving an opinion, or that you speak from personal observation, having been present when the examination was made?—I have not been always present when the examination was made, but I am generally there.

135. Are you usually present? Are you present generally?—I am not present generally.

136. And it frequently happens that the Medical Officers are in attendance upon the Board?—Frequently, at all Receiving Boards I have seen the Doctors present.

137. You have seen the Doctors present at all Receiving Boards?—Yes.

138. *Mr. Sinnot.*—Do you recollect the Medical Officers coming into the Board Room, and requesting that no Paupers should be allowed out of the gate till after their inspection?—I have said so.

139. *Mr. Hall.*—When do you make the entries of the admission of Paupers?—Upon the following morning; I commence the Registry at 10 o'clock.

140. When those Paupers are examined in the Probationary Ward, are they passed into the Wards at once?—No, not till clothed.

141. And is not that generally the case the same evening?—Yes, with those who remain in the house.

142. In those cases in which no entries have been made, do you go amongst the Paupers and ask them their state of health?—No, when they come to be registered in the Office, I endeavour to ascertain their state of health as well as my judgment will allow me.

143. When do you do this?—Upon the following morning after the admission of the Paupers, the Book must be always prepared upon Tuesday, and ready for the Board on Wednesday.

144. Do I understand you to say that in inserting the entries as to the state of the health of Paupers, in the Registry Book, you solely take the opinion of the Chairman or your own, but never that of the Medical Officer?—I never had anything to do with them.

145. I turn to No. 3314 in the Registry Book, and I find that the case so numbered, and the 13 following ones making 14 in all, are cases of children; and I see that in the Book you have entered in every case "good health" under the column of health, but upon looking to the Application and Report Book I find that the health of the children is in every case omitted; you therefore in those cases got no guidance from the Board?—No I did not.

146. You have stated that you do not apply to the Medical Officers for their opinion—what course did you take in those 14 cases to form your opinion?—The general appearance of the boys at the time of being Registered.

147. Their healthy appearance or otherwise? The persons to whom I allude are boys and girls?—Boys and girls whatever they were.

148. So you make your entry solely upon your own view of the child, and guided by such questions as you have asked the Mother?—Yes, the parents or the child; I take all the pains I can; they are not infant children, they are all deserted children and orphans.

149. This you did when making up the Book upon Tuesday, to be presented to the Board on Wednesday?—Yes.

150. *Mr. Roper.*—If any of those children, at the time when you were making up your Registry Book (after the washing, and clothing, and inspection of those children by the Medical Officers, which inspection according to your former evidence must have taken place before they were washed and clothed), were in such a state of health as to require them to be sent to Hospital, do you think you would have been informed of it?—I would, Sir.

151. *Captain Lindsay.*—You stated that the Guardians upon admission days were very particular as to the examination of the state of the health of the Infant Paupers?—Yes.

152. How comes it then to pass that page after page no notice whatever is taken of the state of the children's health?—I cannot say, but I invariably see them questioning the children and Mothers as to their state of health.

153. Are you capable of judging of the health of an Infant upon its admission?—I am not, Sir.

154. You might be deceived?—Yes, any Gentleman except a Medical Gentleman might be misled.

155. *Mr. Roper.*—Any person but a Medical man might be mistaken, certainly—you say you are not capable of judging of an Infant's health, are you capable of understanding plain English?—I believe so, Sir.

156. If you asked a woman whether her children were sick or in good health, would you understand her answer?—I think I would.

157. You think you would?—I am sure I would.

158. And have you when you put a question to a woman touching the health or otherwise of her children, truly and honestly recorded her answer in the Book?—I have.

159. You are quite sure of that?—I will swear that I am.

160. Did you ever know of any instance of a woman saying her child was sick when it was well, or well when it was sick?—No.

161. Did you ever see it pining when the Mother said it was well?—No.

162. If there was anything the matter with the children did the Mothers tell you truly that they were ill?—I think so, they generally make it appear that the children are in a bad state of health, to get more allowance from the Doctor.

163. Then they are more inclined to make the health of the children appear worse than better?—Yes.

164. You have truly and honestly recorded the answers you so received?—I have.

165. *Dr. Brady.*—Do you believe the women when they answer you—do you think they are answering you fairly?—I think they answer fairly, but I think they are inclined to make it appear that the health of the children is delicate more than otherwise.

166. Do you from your own knowledge of the past year, suppose the state of the Infants' health to be good or bad?—I have generally recorded the state of their health as good.

167. In such cases, not only when the Guardians made their observations but when you made yours in a general way, what is your belief within the last year, as to the state of the children's health?—I think they were generally presented in a bad state, and the Mothers in a very bad state, the children too, were presented in a very bad state.

168. Still you put them down in very good health, and you have taken the Mother's answer that they were in good health?—Yes.

169. When you have seen them in bad health, you have taken the Mother's answer rather than your own impression?—I have generally asked the Mother the question, and I think I have been more guided by the Mother's answer than my own opinion.

170. Does it not strike you that a Mother would suppose if she said the child was ill that it would be taken away from her to Hospital?—I don't know whether that would strike her or not, because she would accompany her child.

171. Are the Mothers upon their admission to the Workhouse, aware of those advantages?—I cannot say.

172. *Mr. Hall.*—Do you believe that the women upon their coming in are so well aware that a better allowance will be given by pretending their children are sick, that they make the children appear ill?—I think the generality of the women who come in here know the regulations of the House as well as the Officers.

173. You stated, that, according to your observation, a great many children were presented in a bad state of health; I then asked you how it came to pass that these children were entered in good health. Now supposing that a great number of Infants are presented for admission in bad health, according to your observation, I ask how it happens that they are entered in good health?—From the statement of the Mother.

174. I follow up that question by asking, if the Mother represented her child to be in good health, how could you reconcile that statement with your opinion, that the Mother generally wished to make out her child in worse health?—I cannot say, Sir.

175. *Mr. Barlow.*—You have stated, that when you had the Book to refer to, you have taken your entry from it, that is, where you found that the Guardians had made a proper entry; and where that was not the case, you interrogated the Mother; now let me ask you what you did in the case of orphans?—I brought the orphan into the Office and questioned it there.

176. What! question a child of 6 months old?—I do not recollect that any orphan who could not come to the Office was not recorded in the Book.

176*. I will show you some cases in which no entries have been made?—Suppose such were the case, I do not think that I would record the orphan in the Book without having seen that orphan.

177. In the case of an orphan 12 or 18 months' old, what course would you take to record the state of health of that Child?—From the appearance of the Child.

178. Then you go in quest of that Child if you find no entry in the Book regarding it, and from your own observation make the entry?—I do.

179. *Mr. Roper.*—Are we to understand that the Book is made up of three ingredients, namely—where orphans are unable to speak or give any account of themselves, you enter them according to your own opinion; where proper entries are made by the Guardians you adopt them; and where they are not made you take the answers from the Mothers?—I enter from the Guardians' Book if there be an entry; I enter from the appearance which the orphan presents to myself; or if the child has a Mother, I enter from her statement.

180. Are you aware how many Orphans there were in the first return of 100 Children?—I believe there were six.

181. Is not the fact of a child's being sent to Hospital, some test of its health?—Yes.

182. If you knew that a child had been sent to Hospital, would you have entered it in good health?—No, I would not.

183. Have you when you are making the entries upon Tuesday, any knowledge of the cases that have been sent to Hospital?—Yes, I have a knowledge of such cases, if the persons be sent direct to the Hospital, and are not able to come to the Office.

184. *Mr. Sinnot.*—Have you known a Child whom you have entered as being in good health upon Tuesday, sent to Hospital upon Wednesday?—I cannot well answer the question. I do not know.

185. *Mr. Arkins.*—You stated a few minutes ago, that to Mothers and Children who

10*th December*, 1841.

Mr. Beatty.

were in a bad state, or a bad state of health; I ask you, did I understand you to say that they were in a bad state of health, or in a bad state from want and destitution?—Oh, I think from want and destitution, and from their emaciated and petty appearance.

186. But not in a bad state of health?—No.

187. *Mr. Hall.*—Don't you consider that a child who is in an emaciated and destitute state is in a sickly state?—As far as my observation goes, I think what led to the delicacy of the child, was the want of nourishment, or destitution of the Mother.

188. I ask you whether you do not believe that a child who is in a state of emaciation caused by want and destitution, is in a bad state of health?—Oh, certainly.

189. You stated some time ago that you asked the Mother, in certain cases, what the state of the health of the child was; that, while your opinion was that the child was in a bad state of health, you took the report of the Mother in preference to your own opinion, and entered the child as in good health?—I did.

190. Then am I to understand that you have done so?—Yes.

191. Did this occur in many cases?—I don't doubt but it did.

192. Then am I to understand that you did, in many cases, enter as being in good health, Children whom you yourself would have decided to have been in bad health, emaciated and weakly?—I considered myself not capable of judging as to the health of a child, and I preferred the answers of the Mother to my own opinion.

193. Have you had any reason to suppose that the Mother imagined your questions regarding the health of her child to refer to infectious diseases?—I cannot say.

194. When you ask a Mother "is anything the matter with your child," which, in all probability, is the form of questioning used by you, have you ever had reason to believe that the Mother thought you were asking whether the child was labouring under an infectious disease?—I cannot say; I think the general way was, when I asked what state of health the child was in, she replied "good" or "bad," as the case might be. I was not very minute, only from the appearance of the child, and I preferred the statement of the Mother to my own opinion, not being capable of judging.

195. Don't you consider it exceedingly probable that a Mother bringing a child into an establishment of this kind, where there were other children, might apprehend that her child would be refused if it had any infectious disease?—No. I don't think Mothers ever laboured under that opinion, because I have seen this happen at the admissions below when the children came in—a child was brought in with measles or some other infectious disease; the Board immediately sent for the Doctor to have that child examined and sent to Hospital; so I cannot say that the Mother laboured under any impression of the child being refused if it laboured under an infectious disease.

196. *Captain Lindsay.*—I want to know how you can reconcile the fact that children are entered in the Registry generally as in good health, if the Mothers said they were sick?—I take the statement from the Mother.

197. I understand you to say that the Mothers generally represent their children to be sickly, in order that they might get a greater allowance; how does it almost always come to pass that the children are entered in good health?—It either proceeds from the statement of the Mother to me, or from the Application and Report Book.

198. *Mr. Hall.*—How then have you detected the inclination on the part of the Mothers generally to make it appear that their children are in bad health, rather than good; what led you to form your opinion with regard to the Mothers?—From their being under the impression that they would get more allowance, and be better taken care of.

199. Then it is your own surmise that they wished to represent their children in a worse state. I do not see, from your own evidence, upon what ground you have formed your opinion that the Mothers wished to make their children out sick when they are not so?—It is only a matter of opinion.

200. How have you detected the Mother's disposition to conceal the real state of the child's health, and make it appear that it was worse than it was in fact?—When I came to question the Mother as to the state of her child's health, I might say to her,—"What is the child's state of health," she would reply that it was in "good" or "bad" health, as the case might be. I would then ask her what inducement she had for saying that the child was in such or such a state of health, and in some instances she would say, "Oh, that it would be better taken care of if she said it was ill."

201. Then this is a case precisely the reverse of the other, in which a Mother represented her child to be in bad health when it was in good. You have questioned her, and brought her to confess that her child was in good health?—I was not particular in taking down the state of the child's health from my own personal knowledge; perhaps I did it in a very careless way from not being a competent judge.

202. I think that is exceedingly likely, but I wish you to understand the question. The fact of the Parents of sickly children, or the children themselves, being better off than those who were healthy, might be known to you, and you might consider that the Mothers of the children were also aware of it, and that it was an inducement for them to say the children were sickly when they were well; but you said you perceived a disposition upon their part to say that they were sickly when they were in good health. Now, I wish to know whether you have actually perceived that disposition so to misrepresent the facts?—I think I have perceived a disposition upon the part of the Mothers to state that the child was delicate or sickly.

203. Then how does it happen that with this disposition upon the part of the Mothers

to state that the children were sickly, with your opinion that for the most part they were emaciated and delicate, the ultimate result in general was that they were entered as in good health?—I cannot satisfactorily answer that question, except that I must have entered them in a careless manner. *10th December*, 1841. Mr. Beatty.

204. Then I understand you to account for there being such a large number of instances in which the children are entered in good health, by rather a striking circumstance, namely, by the admission that you made the inquiries in a careless manner, not being competent to arrive at a knowledge of the case?—That is the fact.

205. *Dr. Duncan.*—Do you know that any child has been admitted into the house in good health? To the best of your knowledge do you think any child has been so admitted?—I think there has.

206. Can you give any comparative estimate of the number of the children who appeared in delicate or good health, except by guess at the moment?—No, I cannot.

207. Do you think the entries in the Book have been fairly made, without the wish to go either to one side or the other?—(*No Answer.*)

208. *Mr. Roper.*—Have you made those entries with an honest intent?—They have been recorded as fairly, to the best of my judgment, as they could possibly be.

209. *Dr. Duncan.*—Do you mean to say you think yourself chargeable either with carelessness or want of veracity in making those entries?—I have entered them, as I stated before, according to the Mother's statement, and according to the Application and Report Book; in some cases, I may have exercised my own judgment, but not very particularly. Not being a competent judge, I might have made an error in recording a child in good health when it was in bad; or I might have recorded it in bad health when it was in good.

210. Have you made such an error frequently?—I cannot say I have. but I would not do it intentionally.

211. Can you now, judging from your memory, give a more accurate account of the average state of health of the Infants admitted into the house, or would a reference to the Book help you in giving an answer?—I cannot either from memory or a reference to the Book give a satisfactory account of the state of the health of the children upon admission; I cannot do it.

212. So we will get no information from you upon the subject?—I might refer to the Book, but when the case is past me a month or two, I can have no more recollection of it than the Commissioners themselves have.

213. Do you think there have been many Infants admitted in a good state of health—we are not asking you the question as a medical authority, but what is your opinion on the subject?—I think there have been many Infants admitted in a good state of health.

214. *Mr. Arkins.*—You have stated that the women and children appeared to be in a bad state from want and destitution? You of course saw them in the house in a few days afterwards?—I may or I may not have seen them.

215. But if you had seen them, did their condition appear to have been improved after their being cleansed, given clothes, and comfortable diet?—In appearance they did.

216. Their destitution appeared to be improved?—Yes, they improved when clothed.

217. These are the class that come into the house in a very bad state of destitution?—Yes.

218. According to the best of your opinion from any view you took of the situation of the children at the time they were presented for admission till they were two years of age, were the majority in a good or a bad state of health?—I think that the majority were in a bad state of health.

Saturday, 11th December, 1841.

Mr. Beatty, re-called.

219. *Guardians.*—You stated to us that when the entries were not made by the Admitting Board, regarding the children's state of health, you made them yourself, according to the best of your ability, from the representation of the Mother and your own observation of the Infants?—Precisely. *11th December*, 1841. Mr. Beatty.

220. And you seem to have arrived at an extraordinary conclusion, that you entered them often in good health, although the representation of the Mother was that they were in bad health?—[*This question was objected to.*]

221. When you passed the Infants, was it before or after they were inspected by the Medical Gentlemen?—I should imagine that I have passed them after they have been first admitted by the Reception Board. I was not exactly present when the Doctors inspected them, but they are shown into the Probationary Ward, and I understand are there inspected by the Doctor.

222. Was the inspection by the Doctor before or after they were cleansed—recollect, because I understood you to say that it was after you took down whatever entry was made, that they were inspected by the Medical men?—Oh! no, it is before they go into the Probationary Ward, because they go into the Female Ward, into which I do not go, where the Infant Children are.

223. Although you might have entered in the Book that the state of the children's health was good, either from your observation or the representation of the Mother; have you ever

11th December, 1841.

Mr. Beatty.

known whether any of those Infants were sent to Hospital or not?—I cannot say what time they were sent to Hospital.

224. From the state in which they appeared to you to be or were represented to be by the Mother, what was your opinion with regard to the propriety or non-propriety of sending them to the Hospital?—I should imagine that if the Doctor found them in a bad state of health he would have removed them to the Hospital.

225. Which do you think the Mother of the child or yourself the better judge of the state of health in which that child is?—The Mother, I would say.

226. Do you believe the Mother?—that is a plain question—why hesitate?—I am inclined to believe the Mother's statement of the child's health; I don't know that there is anything to induce me to believe otherwise.

Witness.—Would it be any harm, Mr. Chairman, for me to amend an answer I gave yesterday?

[*Mr. Hall.*—No.] Captain Lindsay asked me a question upon my stating that Mothers represented their children to be in a worse state of health than they really were, as an inducement to the Doctor to give them better allowance. I mean to say by my answer that the Mothers held out these inducements two or three days after the admission of the children. Captain Lindsay asked me why I recorded the children in a good state of health if the Mothers represented them as in a bad state?—There are two classes of Infants, the first class get three quarters of a pound of bread and a pint of milk per day; the second class get a naggin of milk and a quarter of a pound of bread for breakfast, and the same for dinner; and Mothers have made it appear that their children were sick in order that their children might get upon the higher class allowance.

227. *Mr. Hall.*—Are we to understand you have not observed in Mothers, upon their admission, a tendency to make the state of health of their children appear worse than it really was?—No, it was after their admission, and it was done then to induce the Doctors to remove the children from one diet to another.

228. Then do you think that Mothers make out that the state of their Infants' health is better on admission than after it?—I cannot state whether they meant to represent it as better or not, but upon recollection I found that Mothers made it appear that their Infants were worse two or three days after they had been admitted.

Mr. Roper, examined.

Mr. Roper.

229. *Mr. Hall.*—Are the entries in this Book in your handwriting, as Chairman of the Board for the admission of Paupers?—Yes, as Chairman of the Board of Guardians then sitting for the admission of Paupers, and very great care is apparent in making the entries, for a variety of denominations are put down.

230. Here are twenty-one cases, for every one of which there is some entry made with reference to the health of the Paupers; are you prepared at this distance of time, to describe the precise way in which that information was gained?—I am prepared to state that it was from personal inquiry from Paupers upon admission, and from anything that struck us with regard to the child's health, which induced us to ask, "Is not so and so the matter with you." Here in this Book is one case entered as "cancer," another as "asthmatic," another as "disabled," and some as "delicate." Here a child of 21 months old is entered as delicate; here a girl of 24 years is entered as delicate; Fanny Roe, 11 years old, is entered as delicate. I think you would almost suppose I was a Medical Officer from the very great variety of diseases which I have detailed. Here is an entry for "cancer," then "good health," "asthma," "infirm," "disabled," "delicate," and a great variety of such headings, representing the state of the Pauper's health.

231. These entries were made without any reference to the Medical Officer?—Certainly without any reference to the Medical Officer.

232. I turn to the entries of the 9th December, 1840; are these entries also in your handwriting?—They are.

233. In the same capacity as Chairman of the Board?—In the same capacity as Chairman of the Board of Guardians.

234. Did you take the same trouble to record those entries as in the other case?—No, I did not.

235. Here are a number of cases; they took place on the 10th of January, 1841. Here are 15 cases admitted by the Board at which you presided, and I find that in no instance upon that day, is any entry made of the state of the Paupers' health upon admission?—I see none.

236. Can you give any account of the apparently different mode of proceeding upon these occasions, from that pursued in former instances?—The Deputy Master stated in the Board Room, that when he was filling up the Registry, he would make the entries all critically, according as the Doctor stated them; and I have more than once heard the same thing stated.

237. Then I am to understand from that answer that you omitted to make the entries, considering that more correct and accurate entries would be made by the Officers after an examination of the Paupers by the Medical Officers?—Yes, after the Paupers were stripped and examined, the entries regarding their state of health could be much more accurately made than we could make them.

238. Of course you are not aware of the practice of the Assistant Master to enter the

state of the Pauper's health without reference to the Medical Officer?—If I had been a Commissioner I would have seen that my orders were better complied with than they have been in this house. 11th December, 1841. Mr. Roper.

239. Is that your answer?—Yes, I took it for granted that the orders had been complied with.

240. You are aware that the Board of Guardians is constituted for the express purpose of managing the house according to the orders of the Commissioners?—I really don't consider the Board of Guardians to be the menial servants of the Commissioners, nor bound to see the Paupers washed, stripped, and cleansed.

241. These are the words of the 27th section of the Act: "*And such Boards of Guardians shall have power to govern and manage the Workhouses of their respective Unions, and to direct the Officers of such Unions in the execution of their duties, subject to the orders of the Comsioners.*" Do you conceive the Commissioners are wrong in contenting themselves with issuing orders for the management of the Workhouse to the Board of Guardians, and relying upon them to see them carried into effect?—I think when power is so divided, as amongst a Board of Guardians, that the strictest superintendence of the Commissioners is a very necessary thing.

242. That is an opinion?—I was asked an opinion.

243. Is it consistent with your answer, that the Board of Guardians were not the menial servants of the Commissioners, to state that you conceived a more strict superintendence over the Board to be necessary?—I beg to explain. I state that with reference to the general superintendence of the Commissioners over the general management of the house, the same as a zealous, active Guardian would himself exercise. The Commissioner is armed with more power than the whole of the Guardians collectively, and he has a power to visit neglect upon the Officers in a way that, I conceive in many cases, would be much more effectual than any judgment that is likely to come upon them by a majority of the Board being obtained to agree to it.

244. I now ask you, whether in your opinion, it is more consistent with the principles on which the Board is elected, that the Commissioners should act through them and by them, over subordinate Officers, or pass them by always, and bring their own authority to bear upon the Officers without reference to the authority of the Board?—I think that if circumstances come to their knowledge of misconduct or neglect upon the part of the Officers of the Establishment, there would be a courtesy exhibited in bringing these circumstances before the Board of Guardians; but at the same time I think, if the Board did not concur with the Commissioners with regard to the punishment of the parties for the neglect complained of, they would be perfectly right in acting independently of the Board.

245. Do you mean to say, that the case in point was one which called for the Commissioners to act independently of the Board? was it one in which the Commissioners were to presume that the Board of Guardians were ignorant of the duties to be performed by the Officers, and the regulations for the discharge of those duties, or that the Board were neglecting to enforce them?—I do not think there is any entry or any account in all the Poor Law Books so necessary to be kept with accuracy, as a true account of the state of the Paupers' health upon admission; and for this reason, that the probability of an enquiry such as this is, becoming necessary, was anticipated before the law was put in force; and now that the enquiry has taken place, we find that a great impediment is thrown in the way of it, by not having a report which could be implicitly relied upon as to the health in which the Paupers were admitted. Does not that prove that which I say was necessary.

246. *A Guardian.*—After the 11th of January, it would appear that you omitted to record the state of health in which the children were, from the idea that the Assistant Master would record it more correctly; did you continue to adopt that course?—I am not aware that I ever sat as an admitting Guardian afterwards.

247. The inference is that if you had so sat, you would have continued to adopt that course?—I would not say I followed it strictly through.

Mr. Barlow, examined by *Mr. Hall.*

248. These entries in the Application and Report Book, (May 1840) appear to have been made by you as Chairman of the Admission Board. In looking over the entries I find a great number to which your initials are affixed. In four of the five first cases there is an entry made of the state of health in which the Pauper was when admitted. The first is "old age," the second, "Epilepsy," the third, "weak intellect," the fourth, "leg broken," but after these entries there are none at all for the remainder of the day when you presided. Can you account to us for the omission of the entries?—The only way is as follows—in the first place, on the occasion to which you refer there was a great deal to be done. I did conceive that the Medical Gentlemen always examined the Paupers after their admission; and I did not think myself competent to form any judgment as to the state of the Paupers' health; I did not conceive myself competent, further than to ask the questions of the Paupers and take down their answers. I knew a proper judgment would be formed upon the cases afterwards, at the same time, I think I was wrong in taking that course. I very seldom attended the Admission Board: there certainly is a great deal to be done there; and I must add, that as far as my own observation went, I examined the Paupers from whom I got answers; but it was not my practice to examine any of the children as to their state of health; nor did I pay particular attention to a child, unless there was something so striking about its appearance as to excite it. Mr. Barlow.

11th December, 1841.

Mr. Barlow.

249. Did you ever feel that Mothers strove to excite the commiseration of the Guardians to whom they applied, by stating that their children were unhealthy, when they were not so?—No, I never did. The extremity of distress and destitution upon view, always claimed a preference with us for admission, and if there was any leaning in the parents as to themselves or their children it certainly was not to represent their state as better than it really was. My own observation leads me to say that the great proportion of the Paupers who presented themselves for admission, particularly the children, were in an emaciated miserable state.

250. Was it your opinion, from your own observation, that the children for the most part presented themselves for admission in such a state of emaciation and destitution as to constitute a sufficient claim for admission, without the additional reason of positive bad health?—Undoubtedly, I would say so. I cannot conceive any Gentleman, being much in the City of Dublin, who has seen as I have, a number of unfortunate objects presenting themselves at the Workhouse for admission, would doubt the state in which in general they come into the house.

251. *Mr. Arkins.*—You recollect the opening of the House?—I do.

252. Did you attend frequently the Admission Board during the first 6 or 8 months?—Much oftener than afterwards.

253. I believe you very seldom attended the Admission Boards at the opening of the House?—No; I say I much more frequently attended it then, I think, than afterwards; but the Attendance Book will show that. Although I say that, I scarcely ever passed the Admission Board by. I generally waited in that room and attended to what was going forward, for half an hour or an hour; it may have been more or less, but I was every Monday more or less in that room; and if anything particular occurred, my attention was attracted to the case by the members of the Board.

254. Might I ask you was the state of destitution in which the children appeared, the consequence of cold and want of clothing, or did it arise from bad health and disease?—I would say destitution aising from poverty, and probably from the same cause there was disease; but I will not say that positively. In general the child had the appearance of being in a very miserable state; I will not say however that this state was from disease, for I am no judge in that respect.

255. Did you perceive the female paupers or adults coming into the Workhouse upon their first admission, to be in a proportionate degree of destitution to the children?—I think the children were in a far worse state.

256. Is that from destitution or ill health?—Of course a child must suffer more or less from ill health if in a state of destitution. A young child will suffer more from sharing in the destitution and misery suffered by its mother, than she will. That is all I want to say.

257. I asked you did you not see the adults, particularly the females, appear in as great a state of wretchedness and destitution, as you could see any where?—Undoubtedly, I have seen a great deal of misery and destitution.

258. That was upon their admission?—I think in general.

259. Did you not, in the course of 8 or 10 days after their admission, perceive the visible change in those people, when they have got warm clean clothing, bedding and food?—No; I would not say I observed any change in so short a space of time, but I have seen a change in two or three months.

260. Then the answer is, that the adult paupers, after receiving proper treatment in the Workhouse, in the course of two or three months, became improved in their condition and appearance?—That is my opinion; but I would also observe, that I can very well understand that the shock which a child's constitution has sustained will not be recovered by its being brought in here, in the same time and in the same proportion, if ever recovered, as the constitution of an adult pauper.

261. Now that we are upon this question, do you think that delicate children are likely to be restored to health, by 130 or 180 of them, being placed in one room together, under the care of a single pauper? [*Mr. Hall objected to this Question.*]

262. *Mr. Phelan.* What was your general impression as to the state of a child under two years old, upon admission?—I think I have answered that.

263. I want to ask it in a plain way, so that every one will understand it. I want your general view of the state of a child's health under two years of age?—As far as my observation went, but I did not pay particular attention to any class of paupers; but as far as my observation went, I would say that they came into the Workhouse just as I would have expected them to have come in, miserable in appearance from want of food, proper care, and the nourishment which young children should receive.

264. But do you not mean to say that this miserable appearance proceeded from disease?—I did not say disease; but I said the state of health in which they were.

265. I don't want to pin you to the word disease; but I ask you their state of health—whether good or bad, so far as you are capable of judging?—I can give no other answer, and I am very anxious to give another if I could. My answer is, that the children in general appear to me to be in a very miserable state—a wretched miserable state; but I account for it entirely from the places from which they were taken, the class from which they came, and the utter destitution in which they were, and in which young children suffer more than adults.

266. Am I to understand that the children were not labouring under ill health, but their parents were, from destitution?—I cannot say so. I must refer this question to the Medical Officer.

267. You have described the child as being in a certain condition, destitute, emaciated and

wretched; is not such a condition very likely to be productive of bad health; and is not the transition from that state to bad health imperceptible?—How far good food and good clothing and lodging may remove that appearance I cannot say, but I can conceive it might be removed; and I might also conceive that no food and no lodging could do it; but I am not a competent judge. 11th December, 1841. Mr. Barlow.

268. *Mr. Roper.*—Don't you think that their filthy and dirty condition when brought in would aggravate the appearance of their misery; and that if they were washed and cleansed you might have thought better of them?—I do.

269. How soon after a child was admitted, did you know it to be in the Hospital?—I cannot tell.

270. *Mr. Hall.*—How soon after admission are children placed in their proper Wards?—I would say very soon after.

271. Had you then an opportunity of forming any opinion as to their state of health, or to their bodily condition?—Yes, I had to a certain extent. The children I saw in this situation were children who were removed to Hospital for being in an ill state of health, and they were placed there because they appeared to be in a bad state of health, but what portion they bore to the entire children of the house I cannot say.

272. There are a certain number of children not supposed to be sick enough to go to Hospital?—I saw those also, and I thought they were looking very delicately; but how long they were in the house I cannot say.

Mr. O'Gorman, examined by *Mr. Hall.*

273. I see your initials here as Chairman of the Admission Board—In some of these cases there are entries of the health of the Paupers, "bad health" for 4 together, "good health" for 6 together, will you state to me what your impression now is as to the correctness and accuracy of those entries?—I did not annex my initials to the entries of the state of health in which some Paupers were, because I conceived that the Medical Officers were the proper persons to judge of the fact, and that our entries upon the subject would necessarily be incorrect—at least imperfect. I felt that these cases were to be decided by a more competent authority than I was, unless the case before me was a palpable one, and the creatures who presented themselves for admission seemed to be labouring under absolute disease, I did not make entries: we were very frequently hurried in the course we took, so I regarded those entries as of very little consequence. Mr. O'Gorman.

274. As you have had some experience in these matters, I would ask you to give us your impression of the general bodily condition of the children seen by you in the House, soon after their admission into it?—I conceive that the Mothers and children are seldom presented before us, except in the utmost state of destitution; I don't think they like to be confined at all, and will not come to the House till they are reduced to the lowest pitch of human misery. I did see great wretchedness amongst them from time to time, and when we were told that the House was too full we were placed in this position—first, that if we turned them from the door they might perish outside; secondly, if we took them in, there was danger of contagion; that was a dilemma in which we were frequently placed.

275. *Mr. Roper.*—In short it was better for them to die in the House than in the street?—I considered from the crowded state of the house that there was great risk to life in taking them in.

276. Were not many children whom you thought great objects of distress, refused admission from want of room in this house?—Yes, from time to time, there were.

277. You say that women did not present themselves for admission here till the last moment?—I say that was my opinion.

278. You say they did not like to be confined?—I say that was my opinion, too.

279. Do you think the confinement has agreed with them?—With the women?

280. No, the children?—Why, the women and adult I think look a little better than when they came in.

281. Is there a proportionate improvement as regards the children?—If I am to judge from the number of deaths, I should think there was not a proportionate improvement in the children. Though I say this, I was very frequently surprised at the improvement I observed in some of the children after being here for a period of two or three Months.

282. Don't you think it very possible, taking them as two classes, that what may answer very well for the adult is very injurious to children?—I do.

283. You are just after stating that the Board frequently came to the determination that there was no room in the House, and it became a choice of evils either to let them die of destitution in the streets, or take them into the House and endanger contagion at the risk of contagion; now, I ask you can that observation apply to the first Twelve Months after the opening of this House?—Oh, certainly not, because we had abundance of room then.

284. *Mr. Hall.*—Did you pay particular attention to the state of the Paupers, who presented themselves?—The impression upon my mind always was, that they were exceedingly wretched; when I went into the Board Room, the impression upon my mind always was, that I was to see nothing but wretchedness. I mean when admitting a family—a father, mother, and child, for instance.

285. Did you conceive it to be a part of your duty to pay particular attention to the person of each Pauper?—Yes, consistent with the answer I gave you, namely, that I thought

11*th December*, 1841.

Mr. O'Gorman.

an account of the child's health would be given more perfectly, and with less risk of error by a Physician or Surgeon than by me.

286. *Mr. Roper.*—When you said you observed a great improvement in a child after being here two or three months, do you refer to the children in the School Room?—I mean the children that were running about; as to the very young children, whom I saw at the Board, in many instances, their cases seemed to be quite hopeless, and if I were to see my own child in the same situation in which many of those children were from want, I would think his case hopeless.

287. *Mr. Hall.*—When you state that you considered the cases of the children hopeless, you mean, when they were presented for admission?—Yes; they were very weak, wretched, and worn out.

288. You considered them hopeless?—I would say that if my own children were in such a situation, I would be very much alarmed for their safety.

289. *Mr. Arkins.*—You mentioned that in the first twelve months of the existence of the Institution, the crowding of the Nurseries did not occur, because there was sufficient room to accommodate the children?—My answer related to the period in which there was abundance of room; it did not relate to any period when the Institution was crowded.

290. Are you not aware that during the first twelve months some of the Nurseries were as crowded as they have ever been since?—As well as my recollection serves me, I think they were, in some instances; my answer alluded to a period when the House was not crowded.

Captain Lindsay, examined by *Mr. Hall.*

Captain Lindsay.

291. I perceive that there were several occasions on which you presided, as Chairman of the Board, will you state what degree of reliance you think ought to be placed upon those entries, all of which are, I believe, in your hand-writing?—I attached very little importance to that column at all; I thought that the Registry would be filled from the Report of the Medical Officers; and I think that I would never have filled that column at all, if I had not been occasionally reminded to do so by my brother Guardians, who were sitting near me.

292. So, in short, you relied upon the subsequent examination of the Paupers, and the Records taken of the result of that examination?—I did.

293. Did you, as Chairman of the Admission Board, make any entry as to the health of the children?—I did.

294. When you made it, you made it truly?—As I gathered the facts from the Paupers.

295. Did you pay any particular attention to the state of the poor people?—I observed their general appearance.

296. But did you look at the poor people with a view of entering in the Book the exact state of health in which they were when they came in?—I did not feel myself competent to fill up that column; I could not express any positive belief or opinion as to any disease under which the children laboured, but my general impression was that a great majority of them came in with death written in their faces.

297. *Mr. Sinnot.*—I think you stated a fortnight or three weeks ago to Mr. Swan, that it was a matter of no consequence to fill up the column at all, and you desired him not to do so?—I have a perfect recollection of the circumstance. I did not venture to tell Mr. Swan not to fill up the column, but I asked him, now that we all know that the Registries were filled incorrectly, whether he would persist in filling up that column, it appearing to me that no Guardian was competent to do it.

298. *Mr. Roper.*—Was this after the enquiry, or my motion?—I think it was after it.

299. Since you got the Return made out?—Yes.

300. You have stated that in your opinion, the children came into the Workhouse with death written in their faces?—The majority of them I said.

301. Do you consider the system that we are of necessity obliged by the Law to follow, with regard to children of so tender an age, the best mode of obliterating the traces of death from their faces?—I don't feel quite competent to give an answer.

302. What induced you to suggest the course to Mr. Swan, of not entering the state of health of the Infant Pauper?—Because I found that the Registry was filled at that time from the Chairman's Report, and I considered that the Guardians were not competent to form their opinion upon the subject; and I was anxious that an erroneous account should not be inserted in the Registry.

303. Do you not think that the parents of the children ought to be fully conversant with the state of their children's health?—I am perfectly convinced they are not.

304. When a child who is so young as to be incapable of speaking or explaining its own ailment is taken to the Medical Officer, how is he to get information as to the child's ailment?—I think the Medical Man should examine the child, and form a fair opinion as to his or her state of health.

305. Do you think he should question the Nurses or the Mother?—I think he should, but I don't think he should be guided entirely by their opinions.

306. *Mr. Hall.*—Do you think he should question them as to their opinion respecting the health of the children, or as to certain facts connected with the habit of body of the child, and draw his inference therefrom?—I should think he would most likely ask questions as to the habits of the child.

307. Supposing the Mother to be able to give satisfactory information, which you say you

don't believe her to be, as to the state of her children's health; but supposing her to be capable of giving this information, do the circumstances of the Admission Board render it possible for them to ascertain from the Mother by a sufficiently long examination, asking a number of questions, and taking down her replies with accuracy, the Mother's real opinion with regard to the child—are the Board in a condition to ascertain and state that opinion?—I think we are not all in a condition, and I think that Mothers generally will persuade themselves that their children are in a better state of health than they really are. They will flatter themselves regarding the matter, and I think they are very bad judges in such cases.

308. *Mr. Roper.*—Are not some persons more inclined to indulge themselves in the pleasures of hope than others?—Perhaps so, but I think human nature generally is inclined to hope.

309. Generally?—Yes.

310. Therefore if a Mother were inclined to hope she would make the best of her child's case?—I think so.

311. Do you think the circumstances under which a Pauper presents himself at our gate, being reduced to the lowest state of human misery, is likely to encourage false hope very much?—I think, generally speaking, human nature is anxious to hope for something better.

312. Are there not some situations so bad as to forbid hope?—Not of bodily ailment.

313. *Mr. Hall.*—However desperate and destitute the condition of the Pauper may have been before coming to the Board, is it unreasonable to suppose that at that time she may entertain some hope?—I think so.

314. *Mr. Sinnot.*—Have you ever known the Board to receive a child in the arms of its Mother without asking the state of health in which it was at the time of its admission?—For my own part I do not recollect any enquiry as to the state of a child's health.

315. Have you any recollection of any isolated case?—Not generally speaking. My impression is, that the Guardians do not examine minutely into the state of the child's health.

316. But you generally ask the parent?—Yes; I have seen a woman coming with three or four children, and I have heard a Guardian asking if they were in good health, she replied yes; but I do not recollect any minute enquiry upon the subject being instituted.

317. I don't mean a minute enquiry; did you ever know an instance in which a child was was admitted without the question being asked?—I think, generally, it is asked.

Mr. Swan, examined by *Mr. Hall.*

318. In all the entries in the Application and Report Book signed by you, a statement is made of the health of the Pauper; will you be so good as to say how far these entries can be relied upon as accurate?—So far as strictly taken down; in most cases, not in all, from the answers given to me by the Paupers.

319. I gather from that, that when a Mother came to the Workhouse with a child in her arms, your practice has been to question her as to the health of her child?—Certainly.

320. And would you rely upon her statement?—In most cases I would, but not in all; but if I had a doubt as to the health of the child, I would make the remark to the Mother, and mention the circumstance publicly in the Board Room to my brother Guardians; if they agreed in opinion with me, I would put down my idea in the Book.

321. Has it been your custom to look at the state of health of the child?—So far as loking at the creature in its Mother's arms; I have seldom or never omitted doing this.

322. Have you in any instance been misled by a Mother's statement?—Sometimes.

323. Have you observed amongst Mothers any general disposition to represent the health of the child as better or worse than you supposed it to be?—I would rather say that they were inclined to make it appear worse; that was my impression.

324. Under what impression do you think they make this representation?—In order that they might succeed in getting the child to be at once received into the Institution; or, if received, that it might get better treatment.

325. What is your impression as to the state of health of the children brought here by the Mothers, or others?—The majority of them are in, what I conceive, a bad state; and, as I before stated, considering the destitution of the parents, and their wretched state, it was a state in which one might expect to find them.

326. Do you consider that the majority of the children were in a state of disease when they came in, or were in such a weak, low, bad state, as approximated to disease?—That is rather my impression.

327. Have you had any opportunity of remarking upon the condition of those children at any period subsequent to their admission?—I have occasionally. I have not paid much attention to the Visiting Committee; my attention was occupied here, where I thought I could be most useful.

328. *Mr. Arkins.*—Does it not frequently happen that there are four or five, (may be more,) Gentlemen at the Reception Board on a Monday to receive the children?—I don't think I ever sat at a Board composed of so few.

329. Is there not a great variety of opinion with regard to the reception of those destitute children?—Occasionally; sometimes; I don't say frequently.

330. Does it not happen that discussions arise in the presence of those wretched women and children as to the propriety of receiving or rejecting them?—Why, it does; but I

11*th December*, 1841.

Mr. Swan.

think, generally speaking, for the sake of sparing the feelings of those people, they were asked to retire while such observations regarding them were being made.

331. Does it not often happen, that when a poor woman, with four or five children, whose husband is gone to the country to look for work, or has deserted her, comes to the Workhouse, she makes out the strongest case of disease and destitution, both for herself and her children, in order to obtain admission?—I don't think they have said diseases; but they have made a pitiable story about their destitution, so far as absolute want of food went.

332. You cannot say that they said disease, but they made out as good a case as they could in describing their want and destitution?—Yes.

333. Are you of opinion if they had disease or debility of constitution, that those wretched women who are so anxious to get admission into the Workhouse, would conceal it?—I do not. I do not see any cause that they would have to conceal it.

334. *Mr. Sinnot.*—You have stated from the appearance of the child upon admission, that it was generally squalid and wretched, did you allude to its health, or the wretched state of its appearance?—I alluded to what I may call the personal appearance of the child.

335. And from that you inferred what the state of its health was?—Yes; that it could be but poor.

336. Do you know the gate through which the Paupers are admitted?—I do.

337. Did you ever remark a child kept sitting there from 12 o'clock to 3 o'clock, so famished with cold that it could scarcely walk into the Room?—Yes; there was one day upon which we took in 72 Paupers, and they were in a wretched state, certainly.

338. Have you ever gone over to a woman when she came in with a child, removed her cloak, and observed the state of the child?—I have.

339. And you think the state of the Pauper suffering from cold, naturally caused a squalidness of appearance, chillness, and coldness, indicating disease?—I do think that a child would look squalid after being exposed three or four hours to the blast that comes in at the gate.

340. *Mr. Hall.*—Have you often observed that to be the case?—No, not often.

341. *Mr. Roper.* Do you think the cold makes a child of 3 or 4 years old look better or worse?—I think it makes it look worse.

342. Have you frequently stated at the Admission Board that adults looked in a miserable state from cold?—Oh, yes, perhaps I did. I think I have answered that question already.

Mr. Arkins, examined by *Mr. Phelan.*

Mr. Arkins.

343. You have sometimes been Chairman of the Admission Board?—No? I was never Chairman. I was present at the Board frequently when the Institution commenced, but latterly not.

344. Did you see the Chairman in the habit of recording the health of the child admitted?—I never paid any attention to it.

345. Then you are unable to state whether the health of the child was accurately entered, or pains were taken to ascertain it?—Except from my own observation at the gate.

346. You were occasionally in the Admission Room when children were admitted?—Yes, I was.

347. What is the impression upon your mind with regard to the state of health of the children under two years of age, upon admission?—I would say that the majority of them were in a better state of health.

348. Would you say they were healthy?—Yes; that the majority of them were healthy.

349. Was that from your personal observation?—Yes, personal observation.

350. *Mr. Hall.*—Did you generally examine the Mothers, and enquire from them the state of the child's health, in order to satisfy yourself regarding it?—I did; and I was generally acquainted with a vast number of the Mothers and children previously to their coming here. I was Trustee to the Sick and Indigent Roomkeepers' Society; and upon their application for money to that Institution, I, in most cases, advised them to go to the Workhouse; and the Gentlemen of the Board of Guardians remember full well, that in very many instances the letters of recommendation, by which those poor people sought to get into the Workhouse, were generally directed to me.

351. *Mr. Phelan.*—Your opinion being, that the majority of the children were healthy; are you able to satisfy the meeting as to whether the state of the Paupers' health was accurately recorded?—I know nothing at all about that; not one word about that.

352. *Mr. Roper.*—You have been concerned in the management of some Orphan Society?—Yes; I was interested in the management of an Orphan Society.

353. I did not ask you what you were interested in; but I asked you have you been concerned in the management of an Orphan Society?—Yes, in many of them.

354. Have you seen the children taken up by that Society. [*Mr. Phelan objected to the question as irrelevant.*]

355. Have you had an opportunity of seeing many children in a low reduced state?—I have had more opportunities than any other man in Dublin.

356. Do you consider that the children who appeared here for admission, were by very many degrees worse than any lot of destitute and poor children you ever saw before in your

life?—I have seen a great many destitute and poor children coming here for admission, as destitute as I ever saw in my life, but the majority of them were not so destitute as children whom I have visited.

357. Have you ever seen the destitution which presents itself here, equalled?—I have, considerably more.

358. Have you had any opportunity of knowing anything about destitute children, besides those children who were taken in here?—I have had great experience in the Orphan Society.

359. In equal numbers, did you ever know equal deaths?—Certainly not; I never did.

360. What do you mean by saying that the children whom you saw here were very destitute; did you mean that they were very destitute from want of clothing, want of cleanliness, and want of food? Do you refer to their being emaciated or otherwise?—I think quite the contrary; for, unless in some cases, the great majority of the unfortunate Mothers attend more to their children than themselves; they attend to them and neglect themselves.

361. Do you think the great majority of the children who came in here in a destitute condition were healthy?—Yes I do.

362. Have you attended those Admission Boards often?—Yes, for the first year, oftener than any man upon the Board.

363. And have you not been instrumental in bringing many destitute persons to the Institution?—So much so, that the Board said I had the house filled with my friends.

364. Have you not often pressed upon the Board the necessity of taking in the children, so as to obtain their admission more effectually?—I don't think in the case of children there was any necessity to press the Board to admit them; but I have pressed the Board in the cases of unfortunate young women.

365. You spoke of women coming in with Infants in their arms, when you pressed upon the Board the necessity of taking them in, and not refusing them admission?—I never did. I never recollect any circumstances of the kind, although I procured the admission of more women and children than any other member of the Board.

366. Have you brought Paupers in upon a Wednesday, and requested, though the hour was late, that they should be taken in?—They did not happen to be women or children; I don't recollect a single case; but a case might happen. I don't remember having brought a case here of a woman and a child.

367. It is not unlikely?—It is not unlikely if it came in the general way.

368. *Mr. Hall.*—You have stated I think that the women who presented themselves for admission, were not so destitute as the women and children who availed themselves of Charitable Institutions elsewhere?—I said so; but allow me to explain my meaning.

369. How can you account for the most destitute cases not presenting themselves for admission here, while other persons not in such an extremity of destitution did so present themselves?—I will explain; previously to the opening of this house, when I was Trustee of the Roomkeepers' Society, I have gone into a house in Bull-lane or Church-street, and have seen in a room not more than 15 feet by 10 or 12, a family lying together heads and points, there being but one common place for nuisance in the centre of the floor. I have gone into waste rooms in the windows of which there was no glass or sash to prevent the snow from entering, and I have seen 2 or 3 or 4 creatures lying without a single pennyworth of covering, without a single particle of fire, a single article of furniture in the wretched room; on one occasion I visited in a place in Church-street, a person who had been recommended by the Roman Catholic Curate of the parish as worthy of assistance from her state of destitution; when I went to the house I found that her mother had died the day before, she had been taken out in a parish coffin, and was left outside the door to make way for her husband who was after expiring, and she herself was sent an hour before to the Lying-in Hospital, and the 3 children who remained in the place were literally naked, and sporting over the dead body of their father.

370. In what year was that?—I can give you a report of the case in which the facts are accurately detailed by the Preacher; I gave these children all the attention I could in my humble way, I assisted the Mother, I gave her relief, and from bettering the condition of the children, though they were then literally naked, they grew up and are in a healthful state. I know the woman to this day, she sells little matters about town.

371. Am I to understand that the cases which you describe as having been so much worse than those presenting themselves to the notice of the Guardians, occurred before the opening of the Workhouse?—Oh of course.

372. So you are not now aware of persons who are in a greater degree of destitution than those who present themselves here?—No, because I make it a rule in the Society, whenever persons applying for relief cannot better their conditions with the money by turning it or dealing upon it, not to procure them the money for the purpose of merely eating it; but I recommend them to seek admission in the Workhouse.

373. Then we may consider that the Paupers, children, and parents, who present themselves for admission, are a fair sample of the destitute class of persons in the City of Dublin?—They are a fair sample, but I don't by any means agree with the other Gentlemen who have gone before me, and who have less experience in mixing and coming in contact with that class of persons than I have, that the children are in an unhealthy state, notwithstanding their filth and dirt.

374. Are we to understand that persons are not now to be found in the crowded state you describe?—At night merely, in the day time they are begging, selling fish or turf, or employed in other avocations.

11*th December*, 1841.

Mr. Arkins.

375. *Mr. Phelan.*—The parties you allude to are without clothing or firing, do you suppose they are without food, when they are without the other necessaries of life?—At that time I think they were not so badly off for food.

376. Do you suppose that parties without clothing or firing, generally have a sufficiency of food?—I think they were scarce in food; those parties so situated who could not get out to look for food were badly off.

377. You described parties without clothing or firing, and in other circumstances of distress—I then put the question generally to you, does it generally follow that parties so situated are also without a sufficiency of food?—They are generally speaking very badly off—I think they were generally very badly off, but previous to the opening of this House, the kindness of those poor people towards each other was very great, for instance, the poor creatures selling apples through the streets have divided their little earnings with the destitute poor in their neighbourhood, who were unable to go out and gather anything themselves.

378. Yes; I am sure of that; but does not want of clothing and firing imply a proportionate want of food?—It does, to a great extent, but with the qualifications I have mentioned.

379. Is it your opinion that the constitution could long continue unimpaired, I don't want a Medical opinion but merely a common sense one—If the Paupers wanted clothing and firing, and were exposed to all the other circumstances of distress you have mentioned, the snow penetrating into the window with the broken panes, the room crowded, and the place in filth and dirt, is it your opinion that the constitution of the Pauper would suffer from circumstances such as I detail?—No doubt if this were continued, but allow me to add that the cases I drew occurred in the winter months; the summer coming on, and a variety of little favourable circumstances have enabled them to get out of their difficulties in some degree.

380. *Mr. Hall.*—Are you not of opinion that there are in the City every day in the year many persons similarly situated?—There have been days that I think the poor who stay out of the Workhouse are worse off than those who go into it.

381. Consequently those who come to the Workhouse will come in that condition?—I think that since the opening of the Workhouse, persons are indisposed to give charity at the doors.

382. How do you account for the fact of parties applying for relief being now in a less urgent state of destitution than heretofore?—Because the Workhouse has weeded the City of those destitute cases; heretofore the Sick and Indigent Roomkeepers' Society were obliged to give charity indiscriminately; they were obliged to give larger sums to the most destitute persons. The Society now, I speak in reference to my own division, as I cannot answer for any other, are anxious to recommend those persons who cannot make a good use of the money, to go to the Workhouse, and enable those who are doing a little for themselves to go on with their business.

383. *A Guardian.*—Do you recollect any occasion when a Guardian, at the Board Meeting on Monday or Wednesday, brought in a number of Children for admission, without having ascertained the state in which they were?—I never did. I visited the Night Asylum at the suggestion of a Gentleman; I saw a great deal of distress there; I advised the poor creatures to present themselves to the Board.

384. Do you remember a Pauper woman bringing in two or four children, taken into the Night Asylum the night before, and saying they were in a bad state, no matter whether they belonged to this Union or not, and should perish if they were not continued in the Workhouse?—I have more than fifty times gone into the midst of a crowd of Paupers, without any previous knowledge of particular cases, or any previous arrangement, I went to the gate-way where they were in cold and hardship from the severity of the day, and I selected the most destitute, of course the women and children were the first objects of my consideration; I questioned them as to their state; they told me their story; and I merely came before the Board, and repeated the story the Paupers told me, without giving any addition from myself.

385. You have stated that the majority of children received into this House were, in your opinion, in good health; how do you consider that a majority of Children admitted, in the Mothers' arms, were in good health?—I do, certainly. I have seen some as fine Children as ever I laid my eyes upon, admitted into this Workhouse.

386. *Captain Lindsay.*—If you had a child that required a wet nurse, would you consider it safe to hire those women to act in that capacity?—Certainly not.

387. *Mr. Roper.*—If you took one of those women out of this house, and gave her air and exercise, would you then entrust your Child to her?—I would, certainly.

388. Have you ever known children as well as adults appear emaciated from want of food, clothing and fire, who have, with care and attention, recovered?—I remember a child, two years' old who was taken from under a butcher's block in Bull-alley. He was covered with ulcers; I never saw anything to equal his state. I sent him to the County Wicklow, about three months previous to the day on which I paid the Nurses their annual salary, and at the end of the three months he came back as healthy a Child as I ever saw in my life.

389. *Mr. Roper.*—It is clear you have had a good deal of experience regarding the poverty of this Town; do you consider, although we must all admit that the Parent of the Child is very much depressed from the misery which she has endured, the majority of those cases to be beyond the reach of proper care and nourishment?—Certainly not.

390. Would your experience with regard to destitute Children maintained by Charities, previous to the establishment of Poor Laws, support you in this opinion?—Certainly. Comparatively few of the Children sent into the Country to nurse, died.

391. You said in reference to the health of the Children, that you thought a majority of them were in good health; are you guided altogether by your own judgment, unaided by any enquiry from the Mother?—By my own judgment and enquiries from the Mother. 11*th December*, 1841. Mr. Arkins.

392. But not altogether from your own judgment?—Not altogether.

393. You were aided by the Mother?—Yes, and I am also a tolerably good judge of the state of a Child, for my wife had 13 Children.

394. *Mr. O' Gorman.*—You have stated that there were many cases in which persons relieved others though they were themselves very little removed from the state of destitution in which they were?—Yes.

395. Was not that state of society calculated to reduce to beggary those creatures who thus relieved their neighbours?—They could not be worse off than they were.

396. The creatures whom you mentioned had failed to get any relief from the higher classes?—Quite so.

397. Then they were obliged to resort for relief to those who were but little removed from them in poverty?—Precisely.

398. Did not that tend to bring to poverty and destitution those who were relieving them?—I cannot say that it did.

399. You cannot say that persons who supported others in destitution, being themselves little removed from that destitution, were not borne down by the burden; and that this practice did not tend to reduce them to the same state of misery?—At that time Father Mathew did not exist, and I think it was better for them to give a little of their earnings to their poor neighbours than to spend it in liquor. There was a kind of reciprocal charity amongst themselves. I admit that the Poor Rate done a great deal of good in removing the poverty of the City, but it does not follow that there are not a great many evils in the Law to be remedied.

Mr. Crean, examined by *Mr. Hall.*

400. You made out the Return upon which Mr. Roper's motion was founded?—I gave instructions to have it made out. Mr. Crean.

401. Did you ascertain that the Return was a correct one?—The Return agrees with the entries in the Registry Book.

Dr. Duncan, examined by *Mr. Hall.*

402. Do you consider yourself responsible as to the entries in the Book relative to the health of the Children?—Certainly not. Dr. Duncan.

Dr. Kirkpatrick, examined by *Mr. Hall.*

403. Do you consider yourself responsible for those entries?—Certainly not. Dr. Kirkpatrick.

Dr. Duncan, examined.

404. Have you any Registry as to the health of the Children?—No. Dr. Duncan.

Tuesday, 14*th December*, 1841.

Dr. Duncan, called in and examined by *Mr. Hall.*

Dr. Duncan, before he was examined, said he wished to make one or two observations. In justice to himself and Dr. Kirkpatrick, it should be entered as a matter of evidence that they were not answerable for the unpleasant form in which that matter had gone before the Public. They had brought the matter before the notice of the Board several times, but they thought that they were making arrangements to remedy it, and that it would be remedied in due course, without the unpleasantness that had taken place. Certain Returns were moved for without their concurrence or knowledge; and it was intimated to them that they would be required to give an explanation concerning the state of health of certain inmates in that house. He believed that evils still existed in the working of the Law, and it would be well that they should be corrected. 14*th December*, 1841 Dr. Duncan.

405. Be so good as to inform us how you and Dr. Kirkpatrick divide the duties of the house between you?—It is divided as nearly equally as possible. We have our own Wards and our own cases; as a general rule in the Hospital, Dr. Kirkpatrick takes charge of the Surgical cases, and I of the Medical; but if it should happen that any case is improperly sent to the Surgeon when it should be sent to the Physician, or to the Physician when it should be sent to the Surgeon, the mistake is rectified, and the case is sent to either, as the case may be. The duties of attending the inmates of the house are thus divided: the male children above two years of age go to one side of the house for a time—a couple of months say—and the females, Nurses, and Infants go to the other for the same time, and then they are changed alternately.

406. So that the same description of cases is attended either by you or Dr. Kirkpatrick?—Just so.

14*th December*, 1841.

Dr. Duncan.

407. What is your practice with regard to the duty of examining into the Paupers' health?—We take it turn about, each alternate Monday.

408. So that you know, of your own knowledge, the state of the Paupers, every alternate Monday?—Yes. At first, I should mention, this duty was very negligently performed, in consequence of the manner in which the Paupers came into the house. They were not submitted to our inspection regularly, and they came in at very irregular hours. Some were entered upon a Monday—some upon a Tuesday—at all periods—and some so late as Wednesday morning. In consequence of a remonstrance on my part, there was an order made that no Pauper should be let out upon a Pass after having been regularly admitted, till they were first inspected; since that time the business has been more regularly carried on.

409. At what period was the complaint made?—I find from my Report Book that the complaint was made on the 23rd of December, 1840.

410. *Captain Lindsay.*—Am I to understand that since that period you had facilities and opportunities of acquainting yourself with the state of health and condition of the Paupers?—I believe so. I should mention that I do not consider myself responsible for inspecting any Pauper that is not regularly brought under my notice—in fact it is not my duty to go and enquire what Paupers are admitted; it is the Master's duty, and if all the Paupers admitted upon a Monday were not present at the hour assigned for the examination, I was not accountable for their absence.

411. *Mr. Hall.*—Upon the whole, do you consider that you have examined all the Paupers?—I do not think we have actually done so; but I think the view we took of our duty was simply this, to ascertain the state of health, or rather the state of sickness of the Pauper; and if any Paupers were sick we should have an opportunity of knowing it immediately, and sending them to Hospital.

412. Do you make any record of the state of the Paupers?—No. I make no regular minute, further than to take a note of any Paupers who have not been Vaccinated, in order to have them Vaccinated.

413. *Mr. Phelan.*—Do you make any note of the sickly?—No, further than to send them immediately to Hospital.

414. *Mr. Hall.*—But if a Pauper were pronounced to be suffering acute disease, he would at once be admitted, would he not?—Yes, it is always done.

415. And then entered?—Yes.

416. Might not some or several Paupers be in a delicate state of health, who have not been sent to Hospital?—The cases of that description which we omitted, were rather cases of Chronic ailment, and are not the subject of Medical treatment; such cases are sent to the Infirm Wards, and have occurred amongst the aged classes.

417. *Mr. Phelan.*—It would not occur with regard to children?—No.

418. *Mr. Hall.*—So I understand you to say that you have no record now of the condition and state of health of any children except such children as were sick enough to be sent by you at once into the Hospital?—None.

419. Have you a distinct impression now as to the condition of the children whom you have seen?—I have a perfectly distinct impression.

420. Let us know what it is?—I think there were a good many children very healthy, others were in in a delicate state, and others were actually far gone in disease.

421. What proportion do you suppose the healthy children bear to the others?—Do you mean of those admitted? I am speaking always of those admitted. I should think about one-half.

422. I am speaking of children under two years of age, and my questions should be understood in that sense, otherwise we shall travel into irrelevant inquiries. Have you any impression as to the state of health of the Mothers who brought those children in?—There were not many of the Mothers actually diseased, but their health as Nurses was certainly deteriorated, and their constitutions were not in a sound and healthy state. I speak generally. There were exceptions. Some of the Mothers were healthy.

423. Did you observe any particular form of disease to prevail amongst those children who were pronounced by you to be diseased?—The cases were principally Consumption that came in actually diseased.

424. Do you think that any inference that was drawn from the fact that 94 out of 100 children were in health at the time of their admission would be correct?—I should think that would not be a fair inference.

425. Do you consider it incorrect?—I think it is incorrect if it mean that the 94 were in good health. [Mr. Hall read an extract from a newspaper, in which the words appeared to have been used on a previous examination on the same subject.] I should suppose (continued the witness) that the 6 children were actually labouring under disease, and that a number of others were not in what I should call good health, but in delicate health, not actually diseased.

426. *Mr. Hall.*—Do you at present recollect how long the children generally had remained in the Workhouse before they were brought under your care?—At various times; it depended a good deal upon the season of the year. Some got cold, I might say, immediately after the process of purification was submitted to. These instances were not very numerous.

427. *Mr. Phelan.*—Do you mean to say that the process itself was the means of giving the Infant cold?—Not the process itself, but the manner in which it was conducted.

428. *Mr. Hall.*—Then as the Infant Children came to be patients of yours from time to time, did you observe that they were labouring under particular classes of disease. I mean

whether many laboured under any disease which could be fairly referable to the same cause?—I think so; generally children who were in the house some time were seized with inflammation of the lungs, which in a great many instances passed, without any other obvious cause, into Consumption. No matter what the primary form of the disease was, it ended in Consumption.

429. Do you mean also that a majority of the fatal cases were Consumption cases?—Yes, a great number of them were so.

430. Will you state to which of the arrangements of the House, or to what circumstances connected with the children in the House, you are disposed to attribute the prevalence of consumptive diseases?—To a combination of causes; the crowding of the children together at night in particular, the want of a proper day-room, the want of sufficient clothing, and a system which has been corrected since, but which prevailed for a considerable time, viz. of not allowing the Infants to be laid upon a bed in the nursery during the day, by which they were deprived of their natural rest.

431. Have you ever made representations of the evils that you anticipated, or saw resulting from the circumstances you now enumerate?—I have.

432. Would you tell me the extent and dates of those representations?—Upon the 14th October, 1840, we complained that the clothing was too light for the season of the year; we spoke of the clothing of the Females in general, as we thought that if their clothing was not attended to, the clothing of the Infants would not be attended to. The Children were intended to be included in the representations, but it was not specifically stated that such was our motive. [Witness then read the Report which was as follows:] "One very bad case of Inflammation of the Lungs which has occurred in a Male Pauper, together with some of a less alarming nature through the house, lead the Medical Officers to think that the clothing in general is found too light as the season advances."

433. There is no mention made of Children specifically in that Report?—No, there is not, but it was intended to apply to the whole House. We were not long appointed, and we thought that the dress of the inmates was fixed in such a way as that it was not likely to be altered. So we made verbal representations of the matter from time to time to the Board.

434. Will you turn to another Report?—[Witness then read the following:]—"Upon the 6th January, 1841, we state that the following causes have made the amount of illness, and consequently of mortality, even greater than it would have been:—1st, opening the Workhouse before adequate provision had been made for the reception of the inmates;—2nd, the difficulty of getting a supply of clothing in the proper time;—3rd, the impossibility of separating the Children from each other;—4th, the crowded state of the Children's Dormitories;—5th, the want of proper modes of giving the Child due exercise in the open air;—6th. the severity of the season and the prevalence of several dangerous epidemics."

435. Does that Report refer to the state of the Workhouse at the time that it was made?—It does. The next Report is dated the 27th of January: It is as follows:—"The Children in the Dormitory, Ward 45, are too much crowded; we think it very desirable in consequence of it, in the case of Scarletina, to have small Wards appropriated immediately for convalescent cases to prevent the danger of their infecting others." This Report refers to the Infants as well as to others—The next is the 3rd of March, in which "They regret that the health of the Infant children under the care of their Mothers has not been in a satisfactory state of late, consisting rather of a general delicacy of constitution than of any prevailing acute disease. They consider this attributable to the following causes: the crowded state of the sleeping Ward. This besides being too small to accommodate the number of Nurses, suffers from several women who have no children, being permitted to sleep there, contrary to the express and repeated representations."

436. These being "repeated representations" to the Matron—not to the Board?—Not to the Board.

437. Do you mean contrary to the Board's repeated representations?—No, contrary to our repeated representations to the Matron. Perhaps I should mention in explanation of a circumstance, the reason why we did not make our Ward Reports more frequent and more pointed. A very unpleasant circumstance had occurred calculated to injure the Institution in the eyes of the Public, and we did not wish in our Reports to give any handle to such a purpose. Preferring by private representations to get the evils remedied, which we considered arose rather from the accumulated business of the Board not having time to attend to them than anything else, and with this view I made the representations to the Matron principally; but occasionally I brought the Chairman and other Members of the Visiting Committee into the Wards, and I called their attention particularly to the matters of which I complained. The second statement in the Report is "the very unsuitable Work Room in which the children are kept during the day; it is dark, ill ventilated, and the air is loaded with the minute particles of oakum; the want of a quiet and refreshing sleep during the day, which is prevented by the Mothers nursing the Infants while at their work," (and which was also prevented by the Nursery being locked during the day, so that they could not leave them there if they wished.)

438. What do you mean by the Nursery?—I mean the Dormitory. The Report goes on to say: "to remedy these evils they make the following suggestions. To have an additional Sleeping Ward provided, and to remove from the Nursery every woman who is not nursing; to have single beds laid down in them instead of those at present in use, it is very inconvenient and unhealthy to have two women and two Infants sleeping in one bed.

14*th December*, 1841.

Dr. Duncan.

To have the Infants kept in the Nursery, not in the Work Room during the day; to allow the Mothers to bring the Infants into the Garden half an hour at a time, twice daily, when the Weather is fine."

439. Is there any other Report?—There is one in July last—the 14th of July, 1841—It is as follows. "The arrangements relative to the Nursery Ward No. 50, recommended several months ago, have not been carried into effect, namely, that each Nurse and Infant should have a separate bed, and that another Ward should be provided for their accommodation: there are at present 51 Mothers and Infants in the House, and in this warm weather the air of the Nursery soon becomes vitiated after it is occupied at night."

440. *Mr. Phelan.*—Was that in the Day Room?—No, the Sleeping Room. There have been repeated applications with regard to clothing which referred to children generally, but were not entered in the Book, especially with regard to Infants. I have passed over two or three of them; here is one—upon the 1st September, "The Medical Officers request that the Board will make arrangements to have their orders with regard to Clothing attended to with promptitude."

441. *Mr. Hall.*—What orders and whose orders? Were they from the Board or the Medical Officers?—The Medical Officers, and it refers to the children who are not allowed shoes and stockings during the Summer, except in such cases as we ordered them. I do not mean Infants, but even some Infants get stockings, that are under two years of age; a year and nine months old for instance.

442. But does that request to the Board refer to children under two?—No. The fact is the distinction between the two classes was not kept up.

443. *Mr. Roper.*—You speak of children generally?—Yes. Upon the 22nd of September there is another Report. "The Medical Officers beg to call the attention of the Board of Guardians to the state of health of the class of Infants, with which they are not at all satisfied, and which they consider as essentially owing to defective arrangements, they trust the importance of the subject will appear a sufficient excuse for so often bringing the matter under the notice of the Board; but they consider it due to their own professional character, as well as to the interesting objects of their care, to say that the evils complained of are not rectified." The next part of this Report is founded on somewhat a mistake, and I think it is as well to omit it. The second fact is "that upon the *post mortem* examination of all those children who have died of acute diseases, such as Measles, Scarletina, &c., the lungs have been found almost without exception loaded with tubercles in various stages of their progress, showing that their death was caused by the unhealthy character of the inflammation, and that had they survived the immediate effects of the disease, they would inevitably have sunk beneath the wasting influence of Consumption." This has really happened in a vast number of cases.

444. Have you a record of them?—No, I am speaking generally from memory; we have examined almost all the cases that died after death.

445. *Mr. Phelan.*—Have you no record of the cases in which tubercles appeared?—They are entered in our private Memorandums.

446. You can refer to them if necessary?—I think I can. "This shows that the state of the Infants' constitutions was radically impaired, so as to be unable to resist acute diseases, which diseases do not present the same symptoms in them as they would do in healthy Infants, but rapidly assumes an unhealthy character. The question for the Board to consider is, whether anything could be done to remove, or at least to mitigate that state, your Medical Officers think that there could; they suggest the following measures: the emptying the Nursery Ward of a number of its present occupants—it is much too crowded at night; to prepare a dry, lightsome and airy day room for their use, the present one being dark and damp. In addition to their own opinion frequently expressed, they are authorised to say that Doctor Phelan, who examined it lately, has likewise disapproved of it; the permitting the Mothers under proper superintendence to bring their Infants out to the Garden daily when the weather is fine. This practice, formerly sanctioned by the Board, has been discontinued, they know not by whose orders."

447. *Mr. Hall.*—It appears from those Reports of the Medical Officers, that your opinion never varied as to the causes producing that low state of disease amongst the Infant children?—No, the first time it appeared, it was in some months after the Institution opened.

448. It appears also you were always of opinion that what you term the defective arrangements constituted the remote cause of the disease to which you allude?—Yes.

449. And you are of the same opinion now, that there are still existing in the Institution the same causes of disease?—Yes, somewhat modified, but still that they exist.

450. *Mr. Phelan.*—By modified you mean mitigated?—Yes.

451. *Mr. Hall.*—So that I am to understand at any rate that these representations made by you with regard to the defective arrangements of which you speak, have not been disregarded by the Board?—Not entirely.

452. When you made these different representations to the Board of Guardians, were they in the habit of conversing with you upon the subject?—Generally.

453. Did they request you upon the occasion of these conferences to point out any course by which it appeared to you these defective arrangements might be remedied?—Yes they did upon the 22nd of September.

454. Do you mean to say it was not till the 22nd of September, that the Board of Guardians requested you to point out the way in which, for instance, the crowded state of the Dormitory, might be obviated, or the large rooms might be divided into small ones?—That

was the first time they spoke upon the subject of the Dormitories, if my memory serves me, upon which occasion another room was appropriated for the purpose, which seemed somewhat larger.

455. You state that the defective arrangements were, to a certain extent, removed and the evils mitigated—are you able to inform us how those ameliorations were brought about; have you reason to believe it was in consequence of your representations to the Board of Guardians?—I believe it was. Verbally from time to time we spoke of the crowded state of the different apartments of the house, amongst others, the Nursery; and it was at my especial request that the Matron furnished a list to the Admitting Board each Monday, of the state of the house, to prevent the system of over crowding it, from being carried further; and the point which has tended in some respect to relieve this burden is, that we have kept a number of Infants in the Hospital, more as a preventive against illness than as a means of treatment for any illness under which they were labouring.

456. That was a course taken by yourself to palliate the defects in the Rooms?—It was. We have repeatedly seen infants that have been in the Hospital, for some time convalescent from Measles, who have been kept there for three weeks or a month, and were in perfect health, in three or four days after they were removed from the Hospital to the Nursery, take Pneumonia, which led to Consumption.

457. *Mr. Phelan.*—How do you infer that Pneumonia was the foundation of the Consumption instead of the Measles, that being a disease in which the lungs are always engaged? is not Measles intimately connected more or less with affections of the lungs?—With an affection of the mucous membrane of the lung it is.

458. But are not the lungs engaged in Measles? Is there not more or less inflammation prevailing?—I would say that there are often Measles without inflammation of the lungs.

459. Is it at all likely in cases predisposed to Pthisis, or in which Tubercles exist, that Measles is likely to excite or produce Consumption?—Every acute disease is so.

460. Particularly Measles?—Not so much as many others of the Exanthemata.

461. *Mr. Hall.*—Have you good reason to believe, that in these particular cases, Consumption was not the consequence of the Measles, but was the consequence of sudden alteration of temperature?—Certainly.

462. *Mr. Phelan.*—Have you any recollection of Patients removed from the Hospital after recovery from the Measles, taking inflammation of the lungs?—They remained in the Hospital for a month or six weeks after the termination of the Measles. They were convalescent during that period without any symptom of Consumption or affection of the lungs; at the close of that period they were sent out, and in four or five days afterwards returned with Pneumonia.

463. You spoke of the air of the Hospital as being better air than where the children usually were?—I do not think it was the air of the Hospital, but that it was their freedom from exposure to cold

464. Are you of opinion that it was within a few days after the removal of the Patients from Hospital that Scarletina was generated—No, certainly not. I think they took inflammation of the lungs, which assumed in its progress the unhealthy character of Consumption.

465. Have you any record of the length of time during which those cases laboured under that inflammation of the lungs till death?—I can answer that question in another way. I brought under the notice of some of the Medical Societies of Dublin, cases of this description.

466. I would prefer that you gave me a plain answer to the question: What I want to know is, if you have a record of the period during which those cases were under your care?—I only keep a record of those cases which I consider sufficiently interesting to myself, and which can be made available for the purposes of Science.

467. *Mr. Hall.*—Have you not an Hospital Book in which you enter the date of the admissions of the Pauper, and the time you take charge of him, till either he is discharged or he dies?—We have.

468. Would not that furnish the Record if necessary?—It is not sufficiently minute. For instance: a case is entered as Measles or Scarletina, in that Book; it may assume in its course some other form of disease. Now there is no provision made in the Book for entering the change in the disease, the space allotted for the purpose of making the entry is so small.

469. Did you inform the Guardians at any time, specifically, of the number of children you found lodged in any room, and of the dimensions of the room?—I have never, specifically, informed the Board of it, for the reasons that I have already mentioned, namely, that I did not wish our Reports to be made an unfair use of.

470. Now, at the time when upon the 14th of October, 1840, you complained of want of Clothing: and upon the 6th of January, 1841, when you reported again as to the want of Clothing; and you reported also, want of accommodation, means of separation, air and exercise, did you suppose that any obstacle existed to those different wants being supplied?—I did; but it was a supposition merely.

471. Were you aware, for instance, whether there was or was not at that time in the Workhouse, room that was not occupied, so that additional accommodation could have been supplied?—With respect to the Nursery, I again and again spoke to the Matron in reference to it, and I told her to send the Nurses, when there were too many of them in one Ward, to another, but she never complied with my wishes.

472. Did you point out the Ward to which they might have been sent?—I pointed out a Ward which would have answered equally well. I spoke of Ward 40; that Ward might have been used as an additional Nursery, and the persons occupying that, might have been sent somewhere else.

14*th December*, 1841.

Dr. Duncan.

473. Have you reason to believe that at any period when you made this representation about the crowded state of the children's rooms, the house was so crowded that additional accommodation could not be provided?—Not at that time.

474. Am I to understand you as stating that you believed always there was spare accommodation which might have been appropriated to the children or some of them?—Certainly, there was. I cannot however speak of all the time.

475. Are you aware of any reason why the Board did not appropriate additional room when you reported to them that the rooms then occupied by the Paupers were insufficient?—I believe it was from a mistaken notion of system and order, on the part of the Matron.

476. But is it your opinion now that at those several periods when mischief was apprehended upon account of the crowded state of the rooms, a means of separating the children did exist—a means of placing them in less crowded rooms?—It is my impression; certainly some of the time there was. I do not say but the house may have subsequently become so crowded as to render it impracticable.

477. Do you think it has ever been so crowded as to render it impracticable?—I think it has been as full as it could hold. In other words, I think in an Establishment of this kind there ought always to be a good deal of spare room.

478. But the application of persons for admission being as you have formerly said so numerous and urgent, do you not consider it necessary to reduce that spare room to the least space?—I think the health of the Paupers already in the house is a matter of much more importance than making provision for more cases—that in fact it is a greater charity to preserve those who are in the Institution in good health, than to endanger both parties by crowding the house.

479. Has there been any difficulty in the way of your other suggestions, for instance, increasing the quantity of clothing, being carried into effect?—I made, upon my own responsibility, an order that the children should have two petticoats; and that order was, after some time, without any application to the Board, complied with, but the petticoats and the other articles of dress were formed upon the smallest possible dimensions. They were not sufficiently long, neither were the arms properly covered. I find a memorandum of mine, dated the 20th of October; it was as follows:—"A few Infants have been attacked during the past week with very severe inflammation of the lungs. A suggestion was made to the Matron sometime ago; and orders were given to her, to request that the Infants should have two petticoats each, and long sleeves to their frocks, as it is most important to prevent their being exposed in their present thin clothing, to the present severe weather." Early in Spring, I gave an order to have two petticoats; they were procured sometime after. The petticoats being cut short did not make much matter during the summer months, but when the winter was approaching I spoke to the Matron to furnish us with larger ones, and this report which I have read, was merely written for the purpose of having our orders complied with.

480. From time to time, when you made these reports about the crowded state of the rooms, were alterations made in the number of children placed in them, or not?—There were alterations made; but not exactly in compliance with our wishes. The alterations were made by the child's going to Hospital, or something of that kind being done. I wish to state in reference to persons being sent to the Nursery who had no right to be there, that this practice, after a remonstrance with the Matron, was given up. For instance, upon the 17th of February, I have a note of persons being in the Nursery Wards who had no right to be there. I took that note, because I had repeatedly spoken to the Matron previously upon the subject, and got no satisfaction, so I was determined to have a little memorandum as to the time when the matter occurred; and I find here that in my report of the 3rd of March to the Board, we complained of the practice of persons being sent to the Nursery who had no right to be there.

481. But after you complained to the Board of the practice was it not discontinued?—Yes.

482. *Mr. Barlow.*—Is there any memorandum of the Board upon that subject?—Yes; it is as follows: "The Medical Officer to consult with the Matron as to how far these alterations can be carried into effect." The women were removed from the Nursery.

483. *Mr. Hall.*—Can you tell me at what period the women and children were placed in the Day-room, about which you say you made repeated representations?—I cannot say exactly, but I think immediately after the opening of the house. I have no distinct recollection, but I think very shortly after the house was opened.

484. You are not aware then whether any discussion took place as to whether it was a fit place to appropriate for the purpose?—No. I am not.

485. What specific objection have you taken from time to time against that room?—I think it is cold, dark, and badly ventilated.

486. Do you know the dimensions of it?—I do not know them exactly.

487. Do you know the number of windows?—I do not know exactly, about five or six, I believe.

488. Do you know the size of No. 4 Room?—I do not know its exact dimensions.

489. You mentioned that you suggested an alteration with regard to this place, verbally?—A Sub-Committee was appointed with us. Mr. Law, as well as I remember, was one of them. Upon the 6th of October we were appointed to consider what arrangements should be made with regard to this matter, and I suggested a plan that the two Rooms should be divided transversely across, in order to give a thorough air and solar light, and the apartment at present occupied by one of the Ward Masters would have made a good Work-room.

490. If this arrangement were made, would you consider the day accommodation of the women and children sufficient?—Yes, provided the space divided off were larger; I would very much prefer giving them the use of the Work-room altogether, as it stands.

491. Do you think that the removing the children from the Day-room which they have been inhabiting, into the Work-room would cause an important improvement in their health?—Certainly.

492. Is there anything in the Work-room would make it an unsuitable Room for that purpose?—I suppose you allude to the floor, but I look upon that as an advantage.

493. I was not alluding to anything in particular?—Then my answer is, No. I find from our Report Book that our representations to the Board respecting the Clothing of the children, were made upon the 20th October. The further directions to the Matron were given upon the 18th November; but I certainly spoke to her upon several occasions previously. The entry is as follows: "The petticoats for the children are much too short." The Matron's reply was, "there is a reason for it."

494. You are reported to have asserted upon a former occasion, when asked about the Day-room, to a suggestion from Mr. Roper, that the Day-room is completely without light?—The question had reference to solar light. The answer was, "it is perfectly without solar light, its aspect is to the North."

495. Will you explain what you mean when you say it is without solar light?—I mean that the direct rays of the Sun cannot reach it.

496. I believe you mean to say that the Room has a Northern aspect, and that the Sun at no time shines directly into it?—Yes.

497. You are reported to have said that it is under the level of the ground?—The level of the Room is under it.

498. How low is the level of the Room below the level of the ground?—Eight inches.

499. Do you think that we maintain the children here in the same state of health in which they come into the Workhouse, or in which the children in the City are maintained, and that they require warmer Clothing here than those who are living out of the House?—I should think they do not require warmer Clothing in one sense; but I think an Institution of this kind should be better provided.

500. As a matter of fact, do you think the children are better clothed after than before their admission?—I do not.

501. Do you think for the most part, that a child presented for admission is as well clothed on admission as after it?—I think a great deal of the want of Clothing for the child is compensated for by the Mothers' Cloak.

502. That is, at the moment when the child is brought here for admission?—Yes: and under circumstances. For instance, when the child is taken out by its Mother, there is a great deal of warmth and protection for it in her Cloak.

503. But do you think the children themselves are better clothed?—I think many of them are better clothed outside; some are a great deal worse.

504. But do you think it frequently occurs that the Pauper Infant, upon being brought into the House, and the Workhouse Clothes substituted for its own, changes for the worse?—The quality of Clothing is perhaps generally as good as it is outside the doors.

505. You are aware that the quantity of Clothing has been increased?—Yes.

506. And you think it only now reaches the point at which the children outside the Workhouse are clothed?—I think so.

507. You speak with regard to warmth?—Yes; I mean articles for the purpose of Clothing. It must be remembered that the Infants, every day of their lives, have to be brought twice, if not more frequently, from the Dormitory to the Day-room, where they are exposed in all kinds of weather; now, the same thing would not occur outside these walls; therefore I say, the Infants inside these walls are more liable to take cold, and require warmer clothing than those outside these doors.

508. Do you think the Clothing is now as warm as it should be?—The Board at their last Meeting ordered Cloaks to be provided for the Nurses, and I think when those articles are procured, the Clothing will be sufficient.

509. Do you mean Cloaks for the Mothers?—The Board have not stated that, but they have said that our wishes upon the subject are to be complied with.

510. Do you consider that the Children inside the House are more exposed to inclement weather than those outside?—In consequence of the reasons I have just given, I think they are.

511. *Mr. Phelan.*—Are the children brought from the Dormitory to the Day-room in the hands, or are they covered?—There was nothing to cover them in the hands.

512. *Mr. Hall.*—How far must they be brought?—Formerly they had to cross one yard; they have now to cross two yards. It is in reference to that exposure I meant to say that the quantity of clothing here was comparatively less than what children have outside of these walls.

513. Are the Dormitories in which the children sleep here, well adapted for the purpose?—The present Dormitory is not well adapted.

514. In what is it defective?—It is low ceiled, and the windows, though there can be a thorough ventilation, are not I think, very suitable for the purpose. It is not near large enough.

515. When you say that it is not large enough, you mean in reference to the number that are in it?—Certainly.

14*th December*, 1841.

Dr. Duncan.

516. Are you aware that there is at present any other room in which the children could be kept?—The impression upon my mind is, that there is not.

517. Have you recently made any representation to the Board that there were more children in it than you thought could be properly disposed of?—The Matron is quite aware of my opinion, and she coincides with me that there are too many Infants in the room for the accommodation which is afforded.

518. How many persons of the Pauper class do you think the Workhouse is adapted for? Have you ever taken any pains to form an accurate opinion on that point?—I have not; I thought that at the time the Workhouse was opened, that it was arranged by the Commissioners themselves.

519. I do not mean to say that it was your duty to do so?—I have only considered the subject in detail, since the investigation commenced, and therefore I have only made myself acquainted with a few Wards, particularly the Children's Wards.

520. How many Paupers are in the Wards now?—There are, I think, 17 or 1800.

Mr. Barlow.—There are 1950; up to Saturday night there were 1894.

521. *Mr. Hall.*—Probably you are not now aware that there is any spare room?—I should think not.

522. Are you aware that the Commissioners considered the house capable of containing 2000?—Yes.

523. Are you aware that they made this estimate, allowing a certain proportion for each class in the house?—Yes; but I was not aware what that proportion was, nor was I aware that they had been actually laid down for the guidance of the Board.

524. Do you mean you were not aware that particular rooms had been appropriated to particular classes?—No relative proportion allotted to the Paupers.

525. Are you aware of any rule or regulation which would be an obstacle in the way of those recommendations of yours being carried into effect?—I do not know of any, so far as our particular recommendations.

526. Do you consider that the crowded state of the Rooms—the insufficient Clothing—the want of Classification, or any other of those defective arrangements of which you speak, were the consequence of any rules or regulations?—No.

527. *Mr. Phelan.*—How many Epidemics have occurred in this Workhouse since you have been connected with it?—One of Measles, Scarletina twice, Pneumonia, which is considered an Epidemic, Inflammation of the Lungs, and Hooping Cough.

528. To make a fair comparison of the mortality here and elsewhere, you should take equal numbers of children of the same age, children as nearly as you could take them from the class to which the children in this Workhouse belong, before their admission, and you should then consider the prevalence of the Epidemics in one quarter during the period which you took for your calculation. Then you ought to ascertain, if you could, what has been the rate of mortality in the two places. Do you think, taking all these circumstances into consideration, you are able to make any comparison between the rate of mortality here and outside?—Not taking those things into consideration, I cannot.

529. *Mr. Hall.*—But are you not persuaded that in order to make a correct comparison, it is necessary to take all those circumstances into consideration, for instance, if you were comparing the mortality of two places in one year, and you asserted that it was greater in one place than in the other, would not that greater mortality be sufficiently accounted for by the circumstance that there had been four Epidemics in the one place?—It would account in some way for it—in a great way I would say.

530. *Mr. Phelan.*—Would it not also be necessary that the comparison should be made between the same classes to enable you to form a correct diagnosis?—I merely made the comparison because I was asked for the result of my experience upon the subject; but I do not take it as a correct mode of calculation.

531. *Mr. Hall.*—Are you aware of the number that were in the House at the time that you represented its crowded state?—I believe that the House was not full at the time, but the adjustment I wished for was not made; one class was too crowded.

532. But you state that you are not aware of any rule of the Commissioners by which that portion was fixed?—No but I think the adjustment to which I allude should have been made by the Commissioners or the Board.

533. Are you aware of any rule or regulation made by the Commissioners, or the Board, of which the defective arrangements to which you refer, may fairly be termed a consequence?—No, I am not aware.

534. I believe you have already stated your opinion that if the suggestions which you have made from time to time, had been promptly and thoroughly attended to, a very improved state of health amongst the Pauper Infants would have been effected?—Yes.

535. Do you also think that the amount of mortality amongst the children would have been diminished?—I do, decidedly.

536. Do you consider that this Workhouse affords as much, or more, or less facility, as similar Establishments, for maintaining children in a good state of health?—Do you speak of Workhouses or Orphan Societies?

537. I speak of any Establishment, Foundling Hospitals, for instance, which may have come within the scope of your experience?—I have seen some Workhouses in this country, and I believe all are upon the same plan. I think that we have in this House greater facilities for having the children in this House in good health than perhaps in other Institutions.

I don't speak of the Foundling Hospital except with regard to Infant Children, where they are very far inferior to us.

538. You mean under the present arrangements?—Yes, under the present arrangements. There is an Institution with which I am familiar, the Deaf and Dumb; the ages of the children there, to be sure, exceed those of the children here, but they greatly excel us in this respect, that the children are not near so much crowded there as here, that the Institution is in the Country, and that they get what some persons would call better food.

539. My question regards the premises; I allude particularly to the elevation, drainage, and general aspect of the place?—I think we have many very great advantages here, for we have always the best air,

540. You recollect sending me this note, (handing a note to witness). You state in this letter, which is dated the 15th of May, 1841, that you thought "*from personal examination of the children, that their general state of health was highly satisfactory?*"—Yes, but I alluded to children who were above two years old.

541. I find from the postscript that you particularly examined the children from two to five?—Yes. The fact is, I believe, that the children from two years upwards have improved in health since their admission into the Workhouse; I believe at least that they have improved from five upwards, but I think I may say from two.

542. Do you think, then, it being your opinion, that the children from two years upwards have improved in health, that by making alterations such as you suggested from time to time to the Board, a corresponding improvement in the health of the children below two years of age might be effected?—Yes.

543. *Mr. Phelan.*—Do you attribute the bad health of the children in any degree to the present practice of washing out the Dormitories?—I think so.

544. Is that one of the immediate causes in giving the children Pneumonia? What is the practice of washing, let me ask you first?—The Wards are washed out every morning, sometimes so late, that in some instances, the Bed-rooms are not dry at night!

545. And during that time are any of the children allowed to remain in the Dormitory?—I believe but very few do remain there.

546. Their remaining there is not a matter of necessity, it is merely a matter of choice?—Yes, certainly it is choice upon the part of the Mothers.

547. The doors and windows are opened to dry the rooms?—Yes.

548. The doors and windows are opened, you say?—Yes.

549. And you would include that amongst your other objections?—Certainly; I am anxious that the Day-room should be occupied by the Infants during the day, and that the Dormitory should, in their absence, be thoroughly ventilated, and the windows opened.

550. Do you know what the practice is with the Wet Nurses regarding their diet?—They got their diet at the same hour as others, and then they fasted from 10 o'clock till 5, but some of the Infants get an allowance of bread, which is used, I believe, by the Mothers.

551. Do you approve of Nurses fasting from 10 in the morning to 5?—Certainly not.

552. Would you attribute a good deal of the ill health of the children to that cause?—It has not struck me as a cause, the Nurses have not complained of it, how they manage it I cannot say.

553. Would you think 7 hours too long for a child to fast?—They do not fast so long.

554. Is not the circumstance of the Mothers' taking the child's allowance capable of being remedied?—I think so.

555. *Mr. Roper.*—You have classified the children into those that were in good health, delicate health, and far gone in disease; of those you say the half were in good health, do you mean to say that a quarter each of the remaining half were delicate and far gone in disease?—Certainly not.

556. What proportion did they bear to each other?—I cannot say.

557. You have hazarded the opinion you know about one half being in good health, now cannot you form another opinion upon this subject?—I am almost certain of the one half, but I cannot speak positively of the others.

558. *Mr. Phelan.*—But you have no record to refer to with regard to the positive health of that one half?—No.

559. Nor with regard to the delicate and far gone?—No.

560. Therefore what you now say is all your impression of certain facts?—Yes.

561. *Mr. Barlow.*—You said, I believe, in answer to the question put to you relative to the state of health in which the Infants were upon admission, that six of them were in a diseased state; and I would infer from the statement that six were far gone in disease?—I should think that you would not be far astray.

562. *Mr. Phelan.*—Can you give us your impression of the number of children who were labouring under disease at the time of their admission?—I have no such record.

563. *Mr. Hall.*—But you said you thought that one half of the children came in in good health, another portion delicate, and a third portion suffering from disease, can you now say how many of those children were in a state of disease?—I think of children under 2 years of age actually diseased, that would be very nearly the proportion.

564. Which would be?—Six out of the hundred, actually diseased, and who would, we would say, die.

565. *Mr. Barlow.*—You did not rely upon the statement so often alluded to here, as being correct?—I certainly would not consider it a correct statement, because it states that

14*th December*, 1841.

Dr. Duncan.

all the rest of the children were in good health; I think some of the children were delicate. When I speak of the children I mean to say that six of them were labouring under such disease, that it was impossible for them to recover; that the recovery of the others was a question, but that they were not labouring under actual maladies which would necessarily prove fatal.

566. Then, they were not entitled to be considered in good health?—Certainly not.

567. I wish to know whether the practice of cleansing the children, of which you complained was reported to the Board?—No. My impression is, that the Board, and perhaps I might say, the Commissioners, did not form the same opinion of the importance of these matters that I did, and, therefore they might have lain over till they had leisure to consider them.

568. Did you, upon any occasion, find any unwillingness in the Board to attend to your representation regarding the children, or any class of Paupers?—I never found any unwillingness about them.

569. Do you recollect making a verbal communication to me?—I do.

570. Do you also remember that I recommended you when there was any matter of importance, to report it to the Board?—I remember the occasions upon which you spoke, and you said that the crowded state of the Nursery could not be helped or remedied immediately.

571. Was that my answer to you?—That was the substance of it.

572. I distinctly state that to the best of my recollection, I never gave you such an answer. My question to you was, whether I did not tell you to report to the Board any circumstance of importance connected with the management of the Workhouse?—I admit that you did, but not on the occasions to which I allude.

573. Nor do I attempt to recollect particular occasions, but I ask you were not my recommendations, or if I may say so, directions, to report to the Board, any matter of consequence in your Book?—And I have explained my reasons why I did not report to the Board.

574. *Mr. Hall.*—Do you consider it possible to separate the children from each other in this Workhouse? Do you consider it possible to do so in any Institution like this?—I think there ought to be a possibility.

575. Do you mean a possibility of isolating any particular child from the rest?—Yes. Perhaps Mr. Barlow will recollect a suggestion made, and abandoned at the time, because I saw there were evident inconveniencies in realising them, but I made the suggestion thinking it the best that could be done, under the circumstances, namely, to raise the sheds at the lower part of the house, at the other side, and divide them into 3 rooms.

576. *Mr. Barlow.*—I recollect a suggestion of my own that we should raise those buildings?—I stated so to you, but there was a good deal of hurry at the Board at the time, and you might forget it.

577. I wish to know whether you were ever told by any member of the Board, or by myself, as Chairman of it, that we had too much business, and were too hurried to attend to the recommendations of the Medical Officers, or is it your own impression only?—It is my own impression only.

578. You never were told that there was so much business to be done, that what you suggested should be left undone?—My impression was founded upon the circumstance that many of our suggestions were not carried into effect till long after we made them.

579. Have you seen the Matron brought in here and told that your directions were to be attended to?—I have occasionally.

580. Do you recollect a particular occasion when the Matron was brought in here to consult with you whether any better arrangements about the children could be made?—That occurred months after.

581. It was not upon the occasion of a report?—It was upon the occasion of a report; it was in reference to a suggestion that we had made months before.

582. I cannot admit upon the part of the Board that there was ever anything of the kind neglected, but I remember perfectly well calling the Matron and requesting her to consult with you in reference to the children?—Our reports show, Mr. Barlow, that our previous suggestions had not been carried into effect.

583. *Mr. Phelan.*—Do you consider that Measles frequently leaves its dregs in the constitution of a child, so that the child dies ultimately?—Certainly.

584. Did you ever object to the Board as to the Form of your Medical Books, with a view to having other Books procured which would be better adapted to the purposes for which you required them?—I never did, because I considered it would be useless to do so: they were prescribed by Law, or what was tantamount to Law.

585. *Mr. Barlow.*—Do you recollect that we immediately ordered you other Books which we thought necessary, without any reference to the Commissioners?—I am quite aware of that, but the Books thus ordered were simply those Books which were absolutely necessary for the management of our Hospital Department. When the Board appointed me Physician to the Workhouse, they did not desire me to keep notes of any case that occurred.

586. *Mr. Hall.*—When you speak of Books as not being adapted to your purpose, do you allude to the three Books which the Commissioners prescribed for the Medical Officers to keep?—Those Books are probably well adapted for the purpose for which they were intended. We had no object in registering any particular cases, except for our own advan-

tage. We took notes of cases, but simply for our own purposes. I will give you an illustration of my meaning regarding the Books: a girl was admitted here, who was labouring under a Syphillitic affection; while under treatment for that disease, she took a bad form of Fever, and she was transferred from the Surgical Ward to mine; but there was no entry made in the Book relative to the case.

587. But is there anything in the form of the Books to prevent such a case being recorded?—The only way the difficulty could have been obviated would have been to have discharged the girl at the time she took the new disease and enter her in the Books afresh, as labouring under fever.

588. I wish to ask you if you have found those Books insufficient for the purposes for which they were put into your hands, namely, as a record of the sickness and mortality in the Workhouse?—I think they are not perfectly sufficient. There is a practical difficulty, which however can be obviated.

589. *Mr. Phelan.*—Did you make any application to Mr. Hall, to the Poor Law Commissioners, or to the Board of Guardians, in reference to the matter?—No; I did not.

590. *Mr. Barlow.*—With respect to children, allow me to ask you if you considered that you had power to order additional clothing for the Infants, without reporting the matter to the Board?—As a class, I believe I had not such a power, but I took the liberty of making such an order when I thought the occasion justified it.

591. Do you remember ever been told, that whenever you thought it necessary, as a Medical Officer, to order additional clothing, you had the power to do so?—Yes, in particular cases.

592. Then if you found 10 children for instance, all of whom required additional clothing, would you not have considered yourself justified in ordering them clothing?—Certainly; but I never thought that ordering such a thing as a Cloak was within my province; but I have ordered a Cloak.

593. You stated in your Report, and the Board heard it with surprise, the course the Matron took in ordering women into the nursery as a punishment?—Yes.

594. Was not that immediately redressed by the Board?—Yes. Upon our application to them.

595. Was it not redressed as soon as it came to the knowledge of the Board?—Yes, but it had escaped their notice for a considerable time before.

596. But the Board were entirely ignorant of it, were they not?—Yes.

597. With respect to the Day-room do you recollect the Infant children being placed in another room?—Yes, they were placed in the Chapel at my suggestion.

598. Was it not also at your suggestion that they were removed to the room in which they are at present?—They were removed from the room in which they now are, to the Chapel; when alterations were being made in the Chapel they were sent back to the room in which they had previously been, with the understanding, that their stay in that room would be but temporary; the alterations have been completed, but they would not be allowed back again; and you may remember I spoke to you upon the subject of giving them permission to go back again.

599. Do you consider the upper room, used as a Chapel, is a proper room?—No, but it is better than where they are.

600. I ask you was not Wednesday last the first time you applied for additional clothing for the Nurses and the children, in consequence of their being obliged to cross the yard?—It was the first time we applied for cloaks for them.

601. *Captain Lindsay.*—Do you consider the Claremont Institution one with which you can compare this or any other Workhouse?—I thinkfor the particular class of cases they would receive the same kind of treatment here, I think the health of the children would be as good here.

602. *Mr. Barlow.*—You have been asked a question as to the practice of washing out the rooms, is it not the practice in damp and bad weather to light fires in the Wards?—I believe it is.

603. *Mr. Roper.*—You have stated in answer to Mr. Hall that there was a Board's Order that no Pauper should be permitted to go out upon a Pass till after inspection by the Medical Officer, at whose suggestion was that order made?—At mine.

604. Why did you make it?—Because it was impossible for me to be accountable for the examination of the Paupers otherwise.

605. Do you know are Paupers ever admitted upon any Board day except upon Monday?—I believe they are, sometimes upon Wednesday.

606. Are you ever called upon to examine such cases?—Not usually, perhaps I may have been once, but I do not remember more than once.

607. If such Paupers had been admitted without your having been informed of it, do you consider yourself chargeable with neglect of duty—Certainly not, I think that it is the Master's duty to apprise us of such cases.

608. Do you believe cases have occurred of Paupers being admitted upon a Wednesday, when you were not called upon to inspect them?—I believe there have; last Wednesday I was told there were Paupers admitted; I never heard anything of it till the Inquiry.

609. For what purpose is a Medical Inspection by you required?—I believe it is to ascertain whether any of the Paupers then admitted were labouring under Fever or other diseases requiring them to be sent to Hospital, and to see whether the children are Vaccinated.

14*th December*, 1841.

Dr. Duncan.

610. Are you in the habit of sending any Paupers from the Probationary Ward direct to the Hospital?—Yes, we are, such cases as require it.

611. Do you make any memorandum of the state of health of a Pauper upon admission?—No, we do not, unless there are very urgent cases; I have occasionally made some remarks upon cases, but I don't make a practice of it.

612. Do you know that there is a column in the Application Book which has been assumed by the presiding Chairman to refer to the state of health of the Paupers?—I learned it by accident; I was in the admission room and heard Mr. Swan questioning the Paupers, which was the first information I had upon the subject.

613. Do you know there is a similar column in the Registry?—I have heard so.

614. If it were your duty to fill up those columns, don't you think you should have been informed of it before this?—I do.

615. Were you ever told it was your duty?—Never.

616. Do you believe now it is your duty?—I never received any directions on the subject.

617. Were you ever told it was your duty?—Never.

618. You are quite certain and clear upon that point?—Certainly.

619. How long are you generally in attendance each day in this house?—Upon an average about three hours; sometimes more, seldom less than three hours daily.

620. How long is you attendance upon a Monday?—Every alternate Monday about five hours.

621. If you are to be required to fill up those columns in the Registry with Medical accuracy and precision, would it not increase your labours very much?—Yes, an hour and a-half or two hours.

Mr. Hall said that he never intended to throw blame upon the Medical Officers for not making the entries in the Application and Report Book and Registries.

622. *Mr. Roper.*—Are you aware of the quantity of air necessary to support the life of one person and keep him in a healthy state?—Yes. The most exact calculation that I can make is that 666 cubic feet of air are required to sustain an adult for the twenty-four hours.

*622. Are you aware of the quantity of air allowed by the Inspectors of Prisons?—Yes.

623. Do Infants or Adults require the purest atmosphere?—Infants certainly require a purer atmosphere, they cannot bear to be confined long.

624. They will exhibit the injury they receive from an impure atmosphere sooner than Adults, will they not?—Yes.

625. Do you know the size of the Dormitory?—I have measured a good many of them.

626. Mention the dimensions of the Dormitories, and the accommodation provided for the Paupers?—The present Dormitory is 81½ feet long, 17 feet 3 inches wide, and 14 feet high, there are 37 beds in it.

627. How many human beings are there in it?—74; which would give about 245 cubic feet for each, the total quantity of air actually consumed by an Adult would be 340 cubic feet, an Infant should have as much because it breathes faster than an Adult, and although the capacity of its lungs is less they are filled much more frequently.

628. Then your opinion is, that a Dormitory for 100 Adults and a Dormitory for 100 Infants under one year old, should be of the same capacity?—I think for health's sake it should.

629. *Mr. Hall.*—But for ordinary purposes would you say that a Dormitory in a Workhouse should be of the same size for Infants as Adults?—I do.

630. Do you think it would be right in a private family to put as many Adults into a room as children would without hesitation be placed in it?—We never come near the limits.

631. *Mr. Roper.*—Are not Nurseries much more crowded in private families, even of easy circumstances, than they ought to be?—Yes, I think they are.

632. When you come near the quantity actually consumed by a person, you ought to hesitate how far you would push it?—They have each 245 cubic feet of air now.

633. And you think 340 cubic feet is what they ought to have?—Yes.

634. *Mr. Hall.*—Could not a greater or a less quantity of air be supplied to persons in a room according to the means of ventilation afforded?—I think there might.

635. Therefore it does not depend exactly upon dimensions whether the inmates have a sufficiently airy room or not—it depends upon the dimensions of a room coupled with its ventilation?—Yes.

636. Do you consider the ventilation in this room might be improved?—Yes.

637. And you recommend that to be done?—Yes.

638. *Mr. Roper.*—When you agreed to the removal of the Nurses into the room, did you entirely approve of it?—No.

639. Did you, as it were, make certain conditions upon their going into it?—Yes, there were to be ventilators put into the room, and it was not to be too much crowded.

640. Are there any other Nurses in the house, except those sleeping in the room?—There are.

641. How are they accommodated?—They are in Hospital.

642. Why?—Some of them from the illness of the Mothers and some from the illness of the children.

643. Where is the Nurses' Dormitory placed?—It is outside the limit of the present building, next the lane going up to the garden.

644. Is it not in the lane?—One wall of it is the boundary of the lane.

645. Is it not flanked up on one side, within a few feet, by the wall of our large main building and at a greater distance by, I believe, the Lunatic Asylum?—Yes.

646. Are there not walls of other buildings sufficiently close to that building in which the Nurses' Dormitory is situated, so as to render ventilation of that building more difficult than the ventilation of our general Dormitories here?—The ventilation is somewhat imperfect.

647. In consequence of the wall?—Yes.

648. *Mr. Hall.*—Is there not sufficient ventilation for that Dormitory?—There is not the same access for a current of air to it.

649. *Mr. Roper.*—Are you aware how the under part of this House is occupied?—By a class of Lunatics.

650. Are not this class immediately under where the Nurses' sleeping room is?—Yes.

651. *Mr. Hall.*—Did you make that objection to this apartment?—No, I did not.

652. *Mr. Roper.*—Was it by the direction of the Guardians they were put there?—I believe it was.

653. What Ward did the Nurses occupy as a sleeping-room before they were removed to this Ward?—No. 50.

654. Is not that in every respect a more desirable apartment than they now occupy?—Indeed I think it was, if it had not been too much crowded.

655. What diseases do you consider are caused by over crowding the children?—Scrofulous diseases in particular; you may have Fever.

656. What disease have you principally observed in this House to be the result of the over crowding, and to have proved most fatal to the children here?—Consumption is looked upon as a Scrofulous disease.

657. Do you account for the prevalence of the Scrofula here to the over crowding of the House?—In a great measure.

658. Have any Infants, previously healthy upon their admission, died here?—They have.

659. You have known several Infants die in the House who were previously healthy on their admission?—Several.

660. Did you dissect any of them?—I did.

661. What did you discover in them after death?—I discovered Tubercles in the lungs of a great majority of them.

662. *Mr. Phelan.*—Are not these children under two years of age?—Yes.

663. Is it usual for Scrofulous Tubercles to be developed in children of that early age?—I believe it is—I believe not only that, but that they have existed in children before they were born.

664. *Mr. Roper.*—I believe the developement of Scrofulous symptoms amongst the children of this Workhouse has attracted the observations of Medical men?—It has.

665. Are you aware it is more more particularly in reference to the South Dublin Union?—Yes.

666. Are you aware that the health of the children who were maintained in the House of Industry was the subject of a Medical Inquiry?—I have seen it so stated.

667. Have you any doubt of it?—I have not.

668. *Mr. Phelan*—Do you hand in any Record, Mr. Roper?

Mr. Roper referred to an Extract from a Lecture of Surgeon Carmichael in reference to Scrofulous diseases.

Examination of Witness continued.

669. *Mr. Roper.*—Were you ever consulted by the Commissioners or our Board as to any of the buildings or alterations in the House?—No, I was not.

670. Do you consider the low Sheds called Day Rooms calculated either for the health or comfort of the children or Adults in the Workhouse—I mean by comfort only so far as relates to the health of the Paupers?—No I think they are very badly planned.

671. Have the walls and the new buildings erected by the Commissioners increased or diminished the ventilation of the premises?—The cross walls have decidedly diminished the ventilation.

672. *Mr. Hall.*—Are you aware of the changes that have been made here since the old House of Industry was in existence?—I am aware of the old House of Industry since 1835; it was previous to that not so much obstructed as it is now, for there were improvements made, walls were thrown down, the passage was cleared up in front, and the place was materially improved; but since that period the walls of the present Building have been built up.

673. Are you aware there were walls there before?—Yes, but not so high as now.

674. *Mr. Roper.*—If the Nurses, Infants and other children were fairly accommodated now in the House with a view to their health, what room would be left for the Adults?—Before I could answer that question you must tell me how many Nurses there are in the House, and then you must give the measurement of every Room in the House.

675. Do you think any improvement that is likely to be adopted here would reduce our mortality to that amount which takes place amongst Orphan Charity children who are supported by Voluntary Contributions, and sent to the Country?—The question you ask me is whether we can have them as healthy here as in the Country.

676. No, I am talking of a class of miserable destitute children who have been taken up by Societies and sent to the Country?—I believe the children reared in the Country will

14*th December*,1841.

Dr. Duncan.

have a smaller mortality, and be in better health than those reared in this house, or any where else in the City.

677. Can you produce me six Infants under two years old, in perfect health, that have been six months in this house?—Dr. Kirkpatrick attends this month and he can answer the question better than I can.

678. *Mr. Hall.*—You have been questioned about the new Day Rooms which the Commissioners built; upon a former day you are reported to have said you do not think they are fit for any purposes for human beings?—That was not the answser I gave; the answer was that I did not think they were suitable for any purposes for human beings to live in.

See Appendix, No. 4.

679. Are you aware of the dimensions of those rooms?—I am not aware of the length or breadth of them, but I know with regard to one of them that the crowd of people in it is enormous.

680. But are you not aware that any room, if crowded, is unfit for the purposes for which you require it.—It is.

681. What strikes you as an objection to the room?—It is low and dark, and there is no possibility of opening the windows without injury to the health of some of the persons in the rooms.

682. How is the Paupers' health injured by opening the windows?—Because they are too low.

683. Where is the bench upon which the Paupers sit if they wish?—All round the room, but particularly under the window, the only thing that would obviate the objection would be to raise the wall 3 feet, and put the windows higher up.

684. What is the height of the walls at the side?—Perhaps about 7 feet.

685. What is the height in the centre?—It may be 13 feet.

686. What is the number and size of the windows?—I don't exactly know.

687. Do you consider that the windows are sufficiently large?—I think their position prevents them from giving a proper quantity of light, they are too low.

688. *Mr. Roper.*—Are you aware how the benches are placed in this room for the Paupers to sit on? If the windows are open when the Paupers are so situated, will not the draft of air coming in prove injurious to the Paupers? Will it not have an effect upon the backs of their necks?—It will; It will give them Rheumatism.

689. *Mr. Barlow.*—Would it not have been much more satisfactory, if it could have been so arranged that all the Infants that had been born in the house had died or remained here, could you not then have arrived at a more satisfactory account as to the diseases which attack them?—Yes.

690. Can you tell me how many Infants have been born in the house?—27 I think.

691. I believe you are mistaken, I think the number is 35. What portion of these Infants have died or been dicharged?—I do not know, but I know that some of the finest and healthiest children I have ever seen are those born in this House and have died here.

692. *Captain Lindsay.*—As you have no Record of the state of the children's health upon admission, how can you state that the Infants would have died?—You have repeated opportunities of seeing them in the Day Room, and when the Mothers came down occasionally labouring under some trifling complaints, have you formed any opinion as to whether the children could be reared in the house or not?—Perhaps I should begin by answering the first question: when a child who had entered the House 2 or 3 months previously, was sent to the Hospital labouring under some acute disease, without coming under my notice before that period, my presumption was that the Mother's statement regarding the child's previous good health was correct, not only from her statement, but from the nature of the disease with which the child was affected.

693. Have you formed any opinion as to whether children can be reared in health here?—I believe they can, provided you make the necessary arrangements.

694. *Mr. Arkins.*—What distance is the Dormitory in which the Nurses and the Infants sleep from the Day Room?—I don't exactly know, it is across two of the yards.

695. Do the Nurses bring the Infant children in their arms without any covering, from the bed in which they sleep to the Day Room?—They do.

696. With their legs and arms bare?—Yes.

697. At what hour do the Nurses leave the Day Room and proceed to the Dormitory?—I believe about 7 o'clock.

698. And do the proceed there with the Infants in their arms with their legs and arms bare at night?—I believe they might have left the Day Room at an earlier hour if they pleased.

699. But at any rate they should bring them across the yard?—Yes.

700. *Mr. Hall.*—Admitting that the case is as your answer would represent it to be, and that such a proceeding is objectionable, is it not the easiest thing in the world to obviate it?—It is.

701. Would there be the slightest difficulty in transferring to the Wards that the children and Mothers now occupy, as many able-bodied women as could be properly put to sleep there, and produce accommodation for the Nurses and children elsewhere?—Yes.

702. *Mr. Arkins.*—To what reports did you allude as injurious to the Institution, which you said prevented you from giving your Reports in writing, lest any improper use should be made of them?—It was a fact, that I understood, that a particular Guardian, instead of bringing his complaints to the Board, went to another place first.

703. Might I ask you who that particular Guardian was?—Mr. Arkins.

704. Do you remember my consulting you with regard to the Dormitories, before those complaints were brought before the Board?—I remember a conversation with you subsequent to it, but not before it.

705. Then you are aware that I brought the matter before the Board, and got some of the Gentlemen to accompany me to the Domitory?—I am not.

706. *Mr. Roper.*—Mr. Hall asked you, whether several things here are not capable of being remedied, and you have stated that they are. I now ask you has not loss of life been caused by their not having been remedied before this?—I believe there has.

707. If the children here cost 2*s.* a-week each, what expense is caused for the Hospital accommodation for them on an average?—I cannot answer the question, but if I am to judge from the number in Hospital, it must be considerable.

708. Then the children are a considerable part of the Hospital establishment?—Yes.

709. You have stated in a former enquiry that you consider the mortality here greater than in the Liberty and Church-street, amongst the destitute Poor?—I believe so.

710. *Mr. Hall.*—Do you mean you believe it to have been the case?—I believe it to have been the case.

711. *Mr. Roper.*—Are not these localities the St. Giles' of Dublin?—They are.

712. If the mortality in this Workhouse cannot be reduced below that which takes place in the class of persons that exist in the lowest stage of existence, outside, is not a Poor Rate a useless imposition?—I believe that it can be reduced. I have been several years Physician to a Dispensary, embracing almost as low a class, if not fully as low, as are maintained in this Workhouse, I mean the Poor in the neighbourhood of Townsend-street and Poolbeg-street; and from that I form my opinion, that I believe the mortality in this house can be reduced below that of the lowest class outside these doors.

713. You stated upon a former enquiry, that we had considerable advantages in this House with regard to air and the building, the sewerage, and other things—do you say that we have advantages as compared with the new Workhouses built by the Commissioners?—I do.

714. Then it would follow, it is as well for us that this house was built before their Architect came over?—I say it is well that this house is built upon another plan from those I have seen.

715. Did you ever recommend a Gymnasium for the children to be set up here?—I did.

716. Don't you think it ought to have been prepared before they were sent into the House?—I think it would have been very well if it had been adopted.

717. In the first return, there appears to be 5 Orphan children, how are they marked off as being disposed of—I mean the first return, including those Infants who were under one year of age?—They are all dead I believe.

718. Will you give the Commissioners your conscientious, honest opinion, of the chance of life which you consider a healthy Orphan child has in coming into this Workhouse; I mean a child about 2 or 3 months, under 12 months, requiring a Wet Nurse?—I think it has a very bad chance. I think any Orphan coming in at that age, must necessarily be spoon-fed, and with all the other disadvantages, it will here stand a very bad chance.

719. What class of persons do you think have the greatest claim upon the Poor Law for support? Who are the most destitute of human beings, from the time they come into this world of troubles?—I would say Orphans are.

720. Do you consider that any being, formed of life, can have a greater claim upon a Poor Law than an Orphan?—No; an Orphan who has lost father and mother.

721. What would you think of a system of Poor Law which precludes Orphans from admission, without providing relief from them any where else?—I think Orphans, without any natural relative, are the greatest objects that can be.

722. And you think they have very little chance of living, taken in in that way?—Yes.

Wednesday, 15th December, 1841.

Dr. Duncan, examined.

723. *Mr. Roper.*—There was some difference of opinion yesterday, between you and Doctor Phelan; do you consider the occurrence of Consumption as a consequence of Measles, common in healthy children?—Not in healthy.

724. Then you would infer from the frequency of its occurrence here, that there was a disposition for disease amongst the children before they received the infection of Measles?—I would.

725. Are not Measles one of the commonest disorders to which children are subject in these countries?—Yes.

726. It is very common in Schools as well as in private houses?—Certainly.

727. Do you consider the Mortality which follows Measles in private houses or Schools greater than what generally takes place under other circumstances in this Workhouse?—It is much greater here.

728. Much?—Yes.

15th December, 1841.

Dr. Duncan.

729. *Mr. Hall.*—Does not Measles prevail sometimes as an Epidemic in poor and distressed neighbourhoods?—It does.

730. Do you expect the mortality in such a neighbourhood to be greater, or considerably greater, than what follows Measles in Schools?—It depends more upon the character of the Epidemic usually, than upon the locality.

731. Is not the character of the Epidemic modified by the situation of the locality?—Not always, sometimes it is.

732. I mean, taking the circumstances of the locality into account, supposing the character of the disease to be of the same virulence—do you suppose Mortality would be as great where Measles appeared in a School or private family as if it broke out in a poor and densely inhabited neighbourhood?—I think, generally speaking, you always expect, under the unfavorable circumstances of which you speak, that the Mortality is greater, but the severity of the disease depends upon the character of the Epidemic; in one year it is more severe and fatal than in another.

733. Take the same year and the same character of Epidemic, and then judge?—There is no perceptible difference, owing to the circumstances of the person.—We judge of the unhealthiness of an Epidemic by the symptoms it produces; those symptoms will be produced equally as often in the upper as the lower classes. It does not seem to draw a distinction in that way.

734. Then you would not expect Mortality to depend so much upon the circumstances of the patient suffering under the malady, as upon the character of the disease itself?—Certainly.

735. Therefore if a certain amount of Mortality was produced at one time, and another amount of Mortality at another time, you would consider this rather an indication of a more or less virulent character of the disease itself, than of circumstances more or less favourable?—Certainly, but then we must judge of the Epidemic here, it is not enough to say that there have been more deaths from this Epidemic, but that the symptoms that have been produced by it are of a peculiarly malignant nature.

736. But still it appears to me the question comes round to the original point, namely, whether an Epidemic disease, producing the same symptoms, and thereby giving signs of being the same sort of disease, would produce in a School or private family, the same amount of Mortality as in a neighbourhood inhabited by the destitute classes of Society?—Certainly not, I would consider the Mortality greater amongst the Poor.

737. Then would you think it fair to institute a comparison between the case of Paupers attacked by Measles here, and of children attacked by it in a private family, or at School?—Certainly not; it would not be fair to expect that the same results would follow in one case as in the other.

738. *Mr. Roper.*—Was your answer to me, in which you stated the Mortality from Measles here, made with a view to classes of persons?—We have been asking and answering abstract questions, the fact is, the mode in which the disease terminates is the criterion by which we properly judge of it—for instance, in this house, when Measles have terminated fatally, it has been by producing Consumption.

739. You have stated that an Orphan has a very bad chance here?—I have.

740. An Orphan Infant requiring a Wet Nurse?—Yes.

741. From your opinion as to chance of Orphans here, do you not think that, if it be desirable to preserve their lives, some course different from the present should be adopted?—I do, if you want to preserve their lives.

742. I am going upon the supposition that it is worth while preserving their lives?—They ought to be wet-nursed.

743. There have been attempts made to have them wet-nursed—have there not?—I only remember one instance.

744. Has not an Orphan child sometimes been given to a woman to nurse who has a child of her own?—I know of one, there probably have been others. I have known Orphans given to a Mother, who had another child to take care of, but I believe they were spoon-fed.

745. Have you ever known an Orphan Infant "twinned" by a woman who had a child of her own?—The instance I alluded to was one.

746. Don't you think a Pauper woman in this house, from all the circumstances attending her situation here; her diet, confinement, and every thing else, would not be able to suckle a second child, and do justice to the first?—Certainly not.

747. Don't you think the best chance a Mother, under such circumstances would have of saving her own child, would be to starve the other?—It would.

748. Have you known any cases occur, where Mothers dying, left their Infants not yet weaned?—The case I speak of was one

749. You have known an instance then?—I have; the Mother died, and the child lived.

750. Then that child was under the same circumstances as if it were brought in here a foundling?—It was.

751. Have you known other instances of children being left half nursed by the deaths of their Mothers; or have you known Mothers from disease and broken down health, unable to nurse their own children?—I have; in all the instances of twins, one of the children died, I think from insufficient food. From the Mothers not having sufficient milk; there have been two or three instances of twins dying. There were two women, named Lindsay and Bailey, one in each Ward, who had twins; Bailey's child did not die immediately, but it was delicate: it had a Spinal disease, which showed its weakness, and it subsequently died.

752. You don't think it likely that a Pauper Mother having twins is a bit more likely to suckle them than a Mother having a single child of her own is able to suckle another child in addition?—I don't understand the question.

753. Is any woman in this house able to suckle two children whether they be her own twins or not?—Generally speaking, the women here are not able to do so.

754. *Mr. Barlow.*—Do you consider a poor woman any where else could do it?—I think under other circumstances she would; I don't speak of her being able to do it in the City, but in the Country.

755. Do you think the poor people outside these walls, in the City, would be better able to rear twins than those within the walls?—No, I think not

756. *Mr. Roper.*—Is it usual to ask or expect them to do it—is it usual, except in a Workhouse, to put a strong child upon a woman's breast, in addition to her own, without any remuneration for doing so?—No.

757. *Mr. Barlow.*—In a case where a second child is given to nurse, do you feel yourself at liberty to order extra nourishment for her?—The child was under the care of Dr. Kirkpatrick.

758. But would you not feel yourself at liberty to order extra nourishment if it were under your care?—I would.

759. And are you not sure it was done?—I am.

760. *Mr. Hall.*—You have stated cases of women having twins—I think you mentioned two instances?—Yes, I mentioned two cases; in both of these the children were delicate; one of them died of Consumption; the other was delicate, and after being a good while in the house, got an attack of Measles, from which it fell into Consumption.

761. Is it not an exceedingly common circumstance in all ranks of life for women to be unable to suckle twins?—Yes.

762. Is it not common for twin-children to be born weakly, and grow up worse?—Almost all.

763. And is it not particularly the case amongst the class to which the Pauper women who come in here belong?—It is.

764. *Mr. Roper.*—In the first Return of 100 children the 5 Orphans are marked as dead?—They are.

765. Does it appear that the result was the same, whether the children were given to a woman in addition to her own to nurse, or whether it was attempted to spoon-feed them?—The Return does not specify the difference in the management of the children.

766. Was there any other way of rearing the children except by spoon-feeding or giving them to a woman to nurse?—There was no other way.

767. There are 5 Orphans entered as having died, and as there is no other way of rearing children except what I have stated, does it not follow that the spoon-feeding was not more successful than the nursing?—I have no reason to suppose there would be a difference in the result.

768. From your knowledge of the vicissitudes of life amongst our peasantry, is it not probable that Orphans as well as Widows will be a numerous class of applicants for admission into this House?—Certainly, I suppose they would.

769. Is there any paid Nurse allowed in this House for attending to the Infant children or superintending them?—There is one paid Nurse, but I believe she is properly the Hospital Cook; it is the only duty she discharges.

770. Was she intended for the children?—No, she was intended for the Hospital.

771. Is there any paid Nurse in the House for superintending or taking care of the children?—No. I speak of the Infants? None, except Miss Ireland.

772. Do you consider Miss Ireland in charge of the Infant children?—She is.

773. Do you not think some reasonable, intelligent woman, who had been a Mother herself, and had some experience, should be appointed in such an Establishment as the present, to look after the Infant children?—I think it would be a very great advantage if the persons who had charge of them had been a Mother.

774. Is the Matron of this House a Spinster; is she unmarried?—Yes.

775. Is the Assistant Matron unmarried?—Yes.

776. Is the Superintendent and Caretaker of children unmarried?—Yes.

777. Do you not think that some reasonable, intelligent woman, who is a Mother herself, and has some experience as to a woman's natural occupation, should be appointed in such an Establishment as this is, to superintend the children?—I think it would be a very great advantage if the Matron were a married woman.

778. I did not ask you whether the Matron should be a married woman or not; my question was, whether some intelligent and sensible woman should not be appointed to superintend the children?—I think the Head of the Establishment should be married, because she has to take charge of the whole of the children, including of course the Infants as well as others.

779. Don't you think the Matron has a great many other duties to discharge besides looking after the children here?—Yes.

780. Don't you think there would be full occupation for her to look after the children who are in the House and those who are likely to be in it?—Yes.

781. Would it not be advisable that one of the three women should be married?—Certainly.

782. Do you think that the person who would be answerable to look after the children, if

15th December, 1241.

Dr. Duncan.

such an appointment were made, ought to be very much under the control of the Medical Men of the House —Certainly.

783. *Mr. Hall.*—Do you know when the present Superintendent of the children was appointed?—Not very long since.

784. Do you recollect her predecessor?—She was a married woman and gave very great satisfaction.

785. Did you make any representation to the Board at the time her successor was appointed, as to its being desirable to have a married woman appointed Superintendent?—I did not; I did not think myself called upon to make such a representation. I did not know what kind of person might be appointed.

786. *Mr. Roper.*—Are you of opinion that there was any and what difference in the 50 children, out of the 100 in the first Return, who left this house with their Mothers, and those who remained in it?—I cannot speak with reference to that point without looking to the Return and making a long search; the women left the house without our knowing anything about it.

787. Did you ever hear any woman assign any reason for leaving this House with her children?—Some left the House in consequence of the delicate state of health in which their children were, having already lost some, they were afraid of losing others.

788. Did they express that fear?—They did.

789. Can you reckon or calculate upon our ever being in such an Establishment as this is, free from Measles, Scarletina, Hooping Cough, and other diseases of that kind?—No, never.

790. Do you know that this Board made a unanimous application to the Commissioners, upon the subject of Hospital accommodation?—No, I do not.

791. Then you do not know that we were refused?—No.

792. Do you recollect any of the women who went out with their children, fearing that they would catch infection, seeking re-admission and obtaining it?—I remember persons who left the House coming back again, but I don't remember any instance to my own knowledge, of a person leaving the House from an apprehension that her child would fall into sickness, coming back again.

793. *Mr. Hall.*—When women left the House with their children, fearing the evil consequences might ensue if they remained in it, were Epidemics prevailing in the House?—The cases were generally irrespective of such an occurrence; some of the children might have left the House in good health, from the fear of an Epidemic, but the cases to which I allude, were cases in which the children got over the Epidemic prevailing in the House, and their Mothers were afraid that they would fall into Consumption.

794. Did you ever recommend them to take their children to the country?—I have done so, but in the instances to which I allude, the Mothers, in consequence of their poverty, could not leave the House.

795. *Mr. Phelan.*—Did you ever know a private family to remove from a locality because one or more members of that family were sick?—I have.

796. *Mr. Hall.*—You were asked by Dr. Phelan whether, from your experience, you would expect that Orphans would be frequently brought for admission into the Workhouse, and you answered in the affirmative?—I did.

797. Are you aware of any legal provision that is made for Infant Orphans which would diminish the probability of their being brought into this House?—There is, I believe, a provision by Parochial Assessment, for deserted children, but these are not the class of Orphans in this House, I believe.

798. The Orphans to which the Examination has reference, are those mentioned in the Return. And you understand them to be, do you not, Orphans without father or mother?—I do.

799. Do you know all the circumstances under which they were brought into the House?—I do not.

800. Do you know of any deserted children being brought into the House?—I do not, those questions were settled by the Board, We were not concerned in them.

801. Do you consider the probability of such Orphans being brought into the House would be diminished by the circumstances that there is a legal provision by which they might be supported elsewhere?—No, for I am not aware that the Parishes have refused to take charge of such children.

802. Upon what ground do you think the Parishes have refused?—From what I have seen in the Newspapers.

803. What do you suppose was the reason?—The provision of the Poor Rates.

804. Do you know are there any Orphan children in the House that have been brought in Infants?—I don't know.

805. *Mr. Roper.*—Might not the dirty appearance of a child, and the cold to which it was exposed, have misled Guardians who were not Medical Men, judging from a mere superficial view of it, as to its state of health?—I think they might have considered the child was in a worse state of health than it really was.

806. Might not a child have a generally sound constitution though it presented the appearance of hardship and cold?—Yes, a child may be teething and weakly—it might appear to be very ill while nothing very serious may be the matter with it.

807. You have said, in answer to Mr. Hall, and I fully agree with it, that you considered there might be a great improvement made here, and the mortality amongst the children

reduced; you have also, as I believe, stated here, that you do not expect us to reduce our mortality, by the best arrangement within these walls, to what it would be amongst the class of Infants sent to the country?—No, I do not expect the mortality would be reduced to the same.

808. You have made several calculations; have you made any as to what extra expenditure of Infant life we should go to in order to support the application of the Workhouse test to Infants?—It would be very hard to answer that question but I can give an answer certainly—the answer I will give to that question is, that I consider the mortality in this House, under proper management, might be made less than what it is in a certain class of persons outside.

809. Then don't you think it is a great hardship upon the Country Paupers to be exposed to disease by bringing them into a City Workhouse, in other words, would you not consider a Workhouse in the Country, well managed, more favourable to Infant life than this is?—Certainly.

810. And is it not a hardship upon the rural districts to have the Infants sent into the foul air of a City Workhouse?—It would be better, of course, if they were nursed in the Country.

811. *Mr. Hall.*—Is it your opinion receiving the destitute children into this House may be fairly termed the application of the Workhouse test?—It is the application of the Workhouse test to their Mothers; it is not to their Infants, because they are not voluntary agents in coming in here.

812. The question then is, is it advisable to give relief to the Mothers apart from the Infants, and the Infants apart from the Mothers?—There are practical difficulties in the way of Mr. Roper's suggestions.

813. *Mr. Roper.*—Has the experiment of rearing children in a Workhouse of this sort been successfully tried any where else that you are aware of?—Not that I am aware of.

814. Mr. Hall put a question to you yesterday upon the subject of ventilation from which he would infer that ventilation in small apartments can be regulated by the admission of currents of air, if that doctrine be fully admitted, would not the question of Workhouse accommodation amount to mere stowage, like the hold of a ship; would not this be the case if the quantity of air depended upon the mechanical regulations of ventilation, instead of the construction of the apartments themselves?—This cannot be admitted without limitation.

815. *Mr. Hall.*—The question was not asked without limitation—the question was, whether the calculation of the quantity of cubic feet of air supplied, did not depend upon the size of the room, and the extent of the means afforded for ventilation.

816. *Mr. Roper.*—Are you aware that it is a matter of public record, that great mortality prevailed in the Lying-in Hospital some years ago, in consequence of the want of ventilation?—I am.

817. Has not the mortality been greatly reduced by the improvement in the ventilation of the house?—It has been enormously reduced.

818. Are you aware of the principle upon which this improved ventilation is conducted?—Yes, flues are fastened through the roof.

819. Has any similar plan been introduced by the Poor Law Architects of this House?—Yes, there has been; there are communications through the floor with the apertures there; under the Hospital Department; but I believe they are perfectly useless.

820. Is the ventilation of this House carried on upon the same scientific plan as it now is in the Lying-in Hospital?—It is not.

821. Don't you think it would be well that the English Architect was to get a little Irish advice upon the subject?—I think it would be well if the plan of ventilation were improved.

822. *Mr. Hall.*—Is there any obstacle in the way of that improvement taking place?—None that I am aware of.

823. Is that one of the Suggestions you would make as being important for the improvement of the house?—Yes.

Witness, at the suggestion of Mr. Barlow, read the following Extract from the Medical Report Book:—

July, 15th, 1840.

"Ventilators are required in all the Windows of the Wards in the entire house, for the air, during the night, when the inmates are in bed, is most offensive and unwholesome. During the day, the Windows can be let down, but this would be accompanied with danger at night."

Mr. Barlow read an entry in the Minute Book of the Board, which was as follows:—

July, 15th, 1840.

"Ventilators to be placed in the Windows of the Wards, under the direction of the Medical Officers."

824. *Mr. Barlow.*—May I ask you if that was done under your direction?—It was done under the direction of the Medical Officers.

825. In all the Wards?—No.

826. Was it done in the Nursery?—It was.

827. Was it done in every Ward you thought necessary?—No; the reason why we did not recommend Ventilators to be put communicating with the roof, was in consequence of a communication with the Contractor, who spoke of the expense.

15*th*, *December*, 1841.

Dr. Duncan.

828. Your recommendation was, that Ventilators should be placed in the Windows?—Yes.

829. Did you ever report the circumstance to the Board that the Ventilators were not provided?—No.

830. Then the facts are, that the Medical Officers recommended to put the Ventilators in the Windows; The order of the Board that followed was, that it should be done by their directions; your answer is that it has not been done in all the Wards, but that you never reported further to the Board?—We never reported that it was not done. Witness corrected himself, by saying he believed he was in error, for he thought he had reported. He then read the following Extract from the Medical Report Book:—

Sept. 23rd, 1840.

"The Ventilators have been put up very badly in the different Wards, a large space of about an inch having been left at the bottom of each, by which a draft of cold air constantly falls upon the Patients, that would not be the case were the vent solely at the top.

NOTE.—The Ventilators to be made air-tight at bottom."

831. Did you not consider that you had the power to have those Ventilators placed in the Windows?—Certainly, and our directions were given so; but for a long time, I was not aware that the matter had not been corrected.

832. Did you not, when the matter was left to your direction, think it necessary to see would it be done?—We complained about it over and over again to the Contractor.

833. My object is, to show the Board did their duty fully?—Certainly they did.

834. And that if there is any neglect, it rests with the Medical Officers?—I have no objection to say so; I think I have exonerated the Board.

835. To whom did you give directions to have these things done?—I gave the directions to Mr Whelan, the Contractor. I may mention that the Ventilators as put up did not answer the purpose, and we have adopted a plan which has answered as well, in the Wards where no Ventilators were put up; that is, having a small portion of the windows open in each Ward.

836. Do you consider having a small portion of the windows open in rooms in which Infants are placed, is a sufficient ventilation?—No, but the Ventilators were ordered some time ago, and have not been yet put up.

837. Why not order necessary ventilation without applying to the Board, if you thought opening the windows sufficient?—We considered the ventilation we recommended would answer the purpose better.

838. *Mr. Hall.*—In what respect has the ventilation provided by the Commissioners proved a failure?—I don't think the cold air comes up sufficiently through the space provided for the purpose; I don't think there is a sufficient supply of it.

839. Can you account for this?—The opening not being large enough.

840. Do you think the principle on which the ventilation is formed is objectionable?—I do not see why the principle should not answer.

841. *Mr. Roper.*—You had some communication with the Contractor upon the subject of flues, like the Lying-in-Hospital, through the roof, and what answer did you get from him?—He said it would be very expensive.

842. We understood from a former answer of yours that the arrangement of Ventilators is not upon the same scientific principle as it is now in the Lying-in-Hospital?—I don't think it is exactly so necessary here.

843. Is our ventilation perfect and sufficiently good?—I don't think it perfect or sufficiently good.

844. Is it desirable to assimilate our plan to that of the Lying-in-Hospital?—I don't think it necessary to have the same perfect system of ventilation here as there.

845. Have you not found that it was much easier to get an order from the Board to have it done, than to have that order executed?—Yes, in repeated instances; not in this instance only, but in others.

846. You have stated that you complained to the Matron of the insufficiency of the clothing of the Infants, that they were too small and scanty. Do you consider the Board gave any directions as to the curtailment of the materials for making clothes?—No.

847. You don't suppose it was from any wish upon the part of the Board to stint them, that the clothes were made too short?—No.

848. The figures given in the resolution agreed to by this Board, as the ground of an enquiry, a fortnight ago, are calculated, although it was not intended, to mislead persons not in the habit of looking to such calculations. Some persons have taken the Mortality upon the first return, at 90 per cent.; is not this a great exaggeration?—It is, certainly, a very great exaggeration.

849. You have stated that the Mortality in this Workhouse, taking all the circumstances into consideration, is extreme?—I think we have had more deaths here than we should have had.

850. Will you state to the Commissioner, what you do really consider the rate of Mortality here, amongst the Infants under one year of age, to have been per cent., and also be pleased to state how you made your calculations with reference to the accredited tables of Mortality?—I have made no calculation of Infants under one year of age; my calculation applies to Infants under two.

851. The principle upon which you went, was that death should be considered with the average number of constant residents, and not with the admissions?—Yes.

15th December, 1841.

Dr. Duncan.

852. *Mr. Phelan.*—I think you gave us to understand the other day that the mortality should be taken on the gross admissions, without taking into account the discharges, or the length of time those who were discharged remained in the House; you stated that it is the usual mode in which it is done in other Hospitals, did you not?—Witness gave no answer.

853. *Mr. Roper.*—Did you consider from what passed at the Board on this day week that Mr. Phelan considered that was the manner in which the calculation of the mortality in the Workhouse should be made out?—Yes, I did.

854. Is such a mode of calculation in your opinion correct?—Not in reference to a Workhouse.

855. Does it agree with the mode adopted by Mr. M'Culloch?—He gives tables which I think are correct.

856. And that his mode does not agree with the mode of Hospital calculation mentioned by Mr. Phelan?—Mr. M'Culloch's tables are reckoned to be good authority; I believe they are the best.

857. Do you recollect how Mr M'Culloch calculates the mortality in the Gaols of England?—Yes, upon the same principle I calculate, namely, constant residence.

858. This mode of calculation has been applied by you to the Workhouse?—It has.

859. And the result of your calculation by that mode made the mortality of children under two to be what?—The correct number is about 63 per cent. There is a correction which I must just make; 63 per cent. is what I give as the mortality in the cases, including of course a number of children that came into the house in a dying state. I do not mean to say that the mortality of healthy children in this house was 63 per cent.

860. But in the cases as they stood, the calculation was 63 per cent.?—Yes.

861. I questioned you yesterday as to your general attendance in this House. Does the Porter's Book afford the means from the opening of the House to the present time, of accurately testing the number of hours you have spent within these walls each day?— No.

862. *Mr. Hall.*—With regard to the mode of calculation which you consider to be the proper mode of calculation, let me ask you, do you admit Mr. Phelan's plan is the usual mode of calculating mortality in an Institution of this kind?—In Hospitals it is.

863. Why has that mode been adopted in Hospitals?—Because the persons admitted there are labouring under disease, they come there to be cured, at least to be the subject of Medical treatment; therefore the number of deaths is a fair criterion in camparison with the admission. No person thinks of remaining longer there than is necessary to have him cured, when he is cured he leaves the place.

864. But that mode of calculation might have been a proper one to adopt here, provided the object in view had been a comparison with any other Institution where the same mode of calculation was adopted?—In any other Workhouse it might be fair, but I have not seen any Workhouse calculated upon that plan.

865. You have stated the actual amount of mortality upon your own or Mr. M'Culloch's calculation?—I have.

866. Have you arrived at any opinion as to what the amount of mortality might have been in this House under such improved circumstances as you from time to time have suggested, or are now prepared to suggest?—I have made no calculation upon that point.

Mr. Barlow said that he had a Return of deserted children maintained by the Metropolitan Police; it struck him that would be a very fair document to contrast with the Return of mortality of that house. The children sustained by the Police were all under one year old. The course taken by the Commissioners of the Police was to send those children out to the Country to be Nursed, and he applied to the Commissioners for a Return. He told them that he wished to make use of it for a public purpose. He had it in his possession, and if it were permitted, he would produce it.

Mr. Hall asked in whose handwriting the document was.

Mr. Barlow said it was in the handwriting of the Secretary, Mr. Bowles.

Mr. Roper said that he was quite satisfied that the document should be received as authentic.

Mr. Barlow then read from the Return as follows:

See Appendix. No. 8.

"The number of children sent to nurse in the Country by the Commissioners of the Police and supported by them was 71, from 1st January, 1838, to October, 1841. The account of those children is as follows:—died 50, taken charge of by private individuals 10; the number at present in charge of the Police is 11. The number found altogether was 252. Out of that number 140 were supported by different Parishes; received by the Poor Law Guardians 13, delivered to their mothers 17. Expenses of the 71 incurred by the Police £284 5*s.* 9½*d.*"

Mr. Barlow added that the children at nurse were visited every week.

Examination of *Dr. Duncan* resumed.

867. *Mr. O' Gorman.*—How many deaths are the Board chargeable with?—I make the the return from the 10th of May, 1840, to 10th of May, 1841, to be 56.

868. I think you stated there were 5 in a hopeless situation?—There were more than that; there were 5 or 6.

869. I ask you with relation to any neglect attributable to the Board, would it not be fair to deduct the number of children who entered the house in an unhealthy state from the 56?—Yes, to account for the actual deaths of healthy children.

16th December, 1841.

Dr. Duncan.

870. Of the number that came in, what number did you conceive to be in a hopeless situation?—I am sure there were not more than 20, nor so many.

871. I ask you when we are charged with so great a mortality in this house is it not fair to deduct 20 from the 56, the numbers with which we are fairly chargeable, should be I think 36?—Yes, 36.

872. In your professional capacity have you had much intercourse with the poor?—I have had a good deal.

873. In what part of the town have you had the experience?—In Townsend-street and Poolbeg-street.

874. In answer to a question put to you by me, you said you thought the mortality outside the house not so great as inside it?—I think not, they were liable in that house to take Epidemic diseases from the difficulties of separating the Paupers, to which persons outside would not have been liable.

875. Give me leave to ask you if you ever had any experience amongst the Poor in Cork-street, Purcil's Alley or Church-street?—I have seen in a house in High-street, 168 human beings of all sexes, in disease, dirt and filth; would you think that state of Society more favourable to human life than the state of the Paupers in the Workhouse?—Less favourable I would say.

876. Would you be so good as to state what you think is the period most fatal to Infancy, is it not from the time a child is born till it reaches its second year?—Yes.

877. From your knowledge of the Poor outside this house, how many of the 36 with whose death the Board is said to be chargeable, do you think would survive?—It is a very difficult question to answer, do you mean how many deaths would occur amongst the Poor outside the house.

878. Yes, amongst the lowest classes of the Poor?—I think the evil in the Poor House is exposing the children to diseases, and therefore I look to an improved arrangement to be benefical in this respect, as useful to prevent disease and not as affording a greater facility to cure it.

879. Supposing that 36 were inmates of Church-street, living in cellars, and labouring under all the disadvantages attending the children of the Poor, how many do you think taking the children under 2 years of age, would have survived?—The mortality inside the house excluding hopeless cases, I make according to my principle, 52 per cent., and I say that of the same class outside the house, the rate of mortality ought not to exceed 30 per cent.

880. You said that, taking into consideration the number of infirm, hopeless cases, the mortality would be 52 per cent., excluding them, what do you think the mortality would be upon 100 cases outside?—I should suppose 30 per cent.

881. Then according to that calculation the mortality with which this Board would be chargeable would be 22 per cent.?—Yes.

882. Do you think the overcrowding the rooms, the main cause of mortality?—I think it is a very main cause.

883. *Mr. Roper.*—Will not the public expect if a proper system of Poor Laws be adopted, there should be a much greater economy of life in this Workhouse than amongst the most destitute class outside of it?—Certainly.

884. *Mr. Law.*—I wish to ask you, did you take into consideration what the number of deaths would have been outside this house during the prevalence of Epidemics when you estimated the mortality in the house at 30 per cent.?—I think they would not be so much exposed to those Epidemics.

885. Still you think the prevalence of Epidemics would increase the rate of mortality?—Certainly.

886. But I think taking the mortality of this house at 30 per cent., is very wide?—It is a very liberal allowance for the mortality.

887. *Mr. Phelan.*—Have you seen the Return of Mortality of the children in the South Union Workhouse?—I have seen a Return.

888. Did you see such a Return in this room?—There has been such a Return but I don't know whether it was a perfect one or not.

889. If that Return be correct, do you consider the amount of Mortality is greater here than there?—I had not the means of making any accurate estimate of the rate of mortality in the South Dublin Union; but my general impression is, that it is as great there as here, if not greater.

890. *Mr. Hall.*—Did you read the particulars of that Return?—I have not examined to make calculation with reference to our own rate of mortality, but taking Mr. Phelan's principle to be correct, which is the readiest principle, the rate of mortality in both Unions is the same.

891. *Mr. O'Gorman.*—You said a good deal about air and solar light, are all these things attended to in the children of the higher classes?—Perhaps not sufficiently, but certainly more than here.

892. Are they attended to in the middling order?—Less still than in the upper.

893. And what is your opinion with regard to the lower?—That these things are still less attended to in that class.

Thursday, 16*th December*, 1841. 16*th December*, 1841.

Dr. Duncan's examination continued. Dr. Duncan.

894. *Mr. Roper.*—Does the Lunatic Cell being under the Nursery interfere with the quiet of the Nursery?—Certainly it does.

895. *Mr. Hall.*—Were not the Lunatics there when you recommended a change?—We did not recommend the change.

896. But then you consented to it?—Certainly, but we expected at the time, as we do still, that some other arrangements would be made with regard to it.

897. *Mr. Phelan.*—You have had experience that the noise made by the Lunatics at night interferes with the rest of the children and the Nurses?—I know they make a good deal of noise.

898. Do you know of yourself that the noise interferes with the Nurses and children?—I know from the reports of the persons placed in charge of those Lunatics that there is a constant noise at night, and it must interfere with the children.

899. *Mr. Hall.*—Have you heard the Mothers complain of the noise?—No, I have not.

900. Then your evidence is, you have had reports upon the subject from persons placed in charge of those Lunatics, and that you have not heard the Mothers complain?—Yes.

901. *Mr. Roper.*—Is it not possible that the Nurses might consider any complaints of theirs useless?—I think so with regard to the alteration of their Dormitory.

902. *Mr. Barlow.*—Don't you think it was the duty of the Nurses to report to you anything of the kind taking place?—Certainly.

903. Then if the Nurses had so reported, don't you think it would have been your duty to report it to the Board?—Yes.

904. Do you believe it is useless for the Nurses or Paupers to report anything that you consider injurious?—No, certainly not. There are some things I am sure they would complain of. But I do not think they would consider themselves called upon to make a remark as to the precise Room assigned for a particular purpose.

905. *Mr. Hall.*—Do you think if the Mothers suffered serious inconvenience from the noise of the Lunatics underneath the room in which their children slept, they would have been restrained from stating the circumstance, by considering that any representation upon their part would be useless?—I do not know what answer to give.

906. *Dr. Brady.*—Do you think a Pauper in general feels a delicacy in making a complaint?—I would feel a delicacy.

907. *Mr. Hall to Mr. Barlow.*—Have you a document which you wish to put in?—Yes. I met Dr. Labatt, and I asked him his experience upon such subjects as the present, and he sent me this Report. But before I put it in I wish to ask Dr. Duncan a few questions respecting it.

908. *Mr. Barlow.*—Don't you think it would be satisfactory, Dr Duncan, to have extracts taken from our Books to show the number of children born in the house with their future fate, the dates of their birth and death, or discharge, with the number remaining in the house?—I do think it would be very desirable.

909. Do you think it would get rid of the question as to the state of destitution in which the children came into the house?—I think it is a fair way of judging.

910. Then we would only have to contend with the diseases in the Mothers' constitution at the time the child was born, either from destitution or from fixed disease. You might have a weekly state of the Infants—But the practice of the Workhouse would be so fairly tested would it not?—Certainly.

Mr. Barlow desired the Master to have a statement of the number of children born since the opening of the Workhouse, the dates of their births, and a column showing when they were discharged, when they died, or how many are remaining in the house; I have it in my hand, I have not had time to make any calculation upon it, but the result is as follows: 33 have been born in the house, 11 have died, 16 have been discharged, and 8 remain in the house. See Appendix.

Mr. Barlow, examined by *Mr. Roper.*

911. You have acted as Chairman here since the opening of the house?—Yes, I have. Mr. Barlow.

912. And I believe we had a good many difficulties to contend with?—No doubt we had, they were all expected.

913. It was the wish of the majority of this Board, as well as the Commissioners, owing to the state of the Mendicity, that the house should be opened as soon as possible?—It certainly was the wish of the Commissioners.

914. There was a division of the Board about it, was there not?—I don't think there was. There was no question about it, but many of the Board would have been opposed to it. However, I would wish to add that I know from very good authority that the Government was anxious that the House should be opened as soon as possible, and I can very well understand the reason of it. There was therefore a pressure upon the Commissioners and Board to open the House without delay.

915. Was this House in a finished state when we opened it?—I think not.

916. Were the Contractors in any degree under the control of the Board of Guardians either before or after the opening of the House?—No, I think not.

917. Had you or any other Member of the Board much experience in Workhouse matters before we came here?—I had not.

16*th December*, 1841.

Dr. Duncan.

918. Do you think any other Member of the Board had?—I think in general they had not; but I cannot say particularly.

919. You do not know of any who had?—No, I do not.

920. Like myself and other Guardians, I believe you omitted or discontinued filling up the columns regarding health?—I very seldom acted as Chairman at the Admission Board, but sometimes when I did act, I omitted the entry—I omitted filling up the columns.

921. Was that from an idea that the columns would be filled up after Medical Inspection, or that it was of no consequence whether it was filled up or not?—I was aware it was the duty of the Medical Officers to register the state of health of the children; I knew they were to examine them. I will show you in our Minute Book in my own handwriting a Minute four or five months after the opening of the House, requesting the Medical Officers to attend upon all admission days to examine the Paupers, which gave me the idea that previous to that time it had not been done.

922. Were you under the impression, when you discontinued filling up the column, that it would be filled up elsewhere?—Yes.

923. You considered the filling of the column necessary?—I did, in fact I knew it was filled afterwards; but how I could not tell.

924. You knew the entries would be made with greater accuracy elsewhere?—Yes.

925. Was there anything extraordinary in a Guardian's supposing that a Return copied from our Books and furnished by our Clerk, in compliance with the Board's order, was correct?—Certainly not. I think it ought to be presumed to be correct; but I don't mean to say it is correct. I would not have given the same answer as a Guardian, if the question had been put to me. I do not believe that the Books were correct. I mean to say that any Member of the Board—take Mr Thompson for instance, who had never attended, would have said, if asked the question, that he presumed the Book to be correct; but for myself, from what had occurred at that Board, I would have given a different reply.

926. Did you not consider, when the filling of the Return was discontinued by the Admission Board that it was more accurately filled elsewhere?—I did; but I have since ascertained that it was not accurately kept.

927. Did the wording of the resolution which I brought before this Board, assert or assume anything more than that the Return furnished by our Clerk, by the Board's orders was correct—I must get you to read your resolution, for I do not remember it. [*Mr. Hall* read the resolution as follows:—]

"That as it appears by our Books, out of 100 Infants admitted into this House, from 11th May, 1840, to 1st May, 1841, 50 have been discharged at different periods, having been on an average, of 3 months and 18 days in the House—that 45 have died here, having been on an average of 4 months in the House—that but 6 children out of the 100 appeared by our Books to have been in bad health at the time of their admission—and that but 5 out of the 50 not discharged are now alive in the House, it is the duty of the Board to have a full investigation as to the cause of this mortality, whether it arise from any neglect or want of management in the House, or whether it arise from the system directed by the Poor Law Act."

928. Does the resolution assert or assume anything more than that the Return furnished by our Clerk in compliance with the Board's orders, was correct?—No; as returned by the Clerk.

929. Are you aware that under the old House of Industry System, children were kept in this House?—I have heard so.

930. Are you aware, or have you heard anything of the state of health of the children?—No, in fact I never knew there were children kept in this house until this Examination took place.

931. Are you aware that a Medical Inquiry relative to the children of the House of Industry was ordered by the Government?—No.

932. If it were a fact that there was a Medical Inquiry into the state of the children of the House of Industry some time ago, do you not conceive that the Poor Law Commissioners should have made themselves acquainted with it?—I do not know whether the fact was known to them or not, they might have been as ignorant of it as I was; I think if they had known of it, it would have been as well for them to have ascertained all the facts.

933. Have you heard, and don't you believe that inquiries have taken place, as to the state of health of the Inmates of other Workhouses, in England?—I have no doubt of it, that is I have heard it and I believe it.

934. Would not an accurate account of the state of health of the children upon admission into the English Workhouses be of great use in this Inquiry?—Yes, I think it would.

935. You think it would?—I do.

936. Do you consider the want of it an obstacle to a full satisfactory investigation now?—Yes, I do. But I am not supposed to give an answer that if the Commissioners' orders were obeyed, that want would have existed because my own opinion is to the contrary.

937. You heard the Commissioner say, he did not attach any blame to the Medical Officers for not filling up the column in the Book?—Yes.

938. Have you heard the Assistant Master account in his evidence here, for the entries made by him in the Book, that he either filled up the Registry from the Mother's statement, or the Return made by the presiding Guardians, and when these were wanting, he filled up the Book from his own observation?—Yes.

939. Is not the Assistant Master as capable of filling up the column from the answers

given to him as any other Officer excepting the Medical ones?—Yes, I think he is, excepting the Medical Officers.

940. You don't mean to include the Board of Guardians amongst the Officers?—No, I allude to the Paid Officers.

941. The Commissioner has stated that this duty ought not to have been imposed upon the Medical Officers?—Yes.

942. I mean the duty of filling up the columns in these two Books?—Yes.

943. Now unless some new regulation be made, what chance has any Guardian of being able, twelve months hence, to get a more accurate return of the Infants on their admission, than our Clerk has furnished to me?—I believe that it was not only the duty but the practice of the Medical Officers to have a written record of their examination in the Probationary Ward, and if I had not so believed I would again and again have brought the question before the Board.

944. Then don't you agree with me in thinking that some new regulation upon the subject is necessary?—I cannot say whether the regulation exists or not.

945. I mean whether, if the Commissioners' orders had been complied with, the Medical Officers would not have kept a written record?—I answer the question without knowing how the fact is.

946. It appears that we have no authentic Medical Record of the health of the Infants upon their admission?—I think so.

947. Don't you think we ought to have such a record?—I do.

948. And if there be no order in existence to enforce such a return, steps should be taken in future to ensure it?—Certainly.

949. If the returns are not made out with accuracy don't you consider it is useless to insert such columns in our Books?—I do.

950. There are a variety of tables, half yearly tables, laid down by the Commissioners, giving a most minute and satisfactory account of our receipts and expenditure are there not?—Yes, I think so.

951. Is there any half yearly account of our mortality as minute?—I don't know that it is made up, but admitting that our Books are correct it is very easy to tot it up.

952. It can be made out then?—I think so.

953. But is there any half yearly table laid down, giving an equally minute account of our mortality with our other accounts?—I am not aware that there is any table made up in the same form as the other accounts.

954. Do you not think that the mortality shown from week to week might escape observation, while if it were shown every six or eight months in a mass, it might attract observation?—Any person anxious to have information might have it at any time, he might have it for the last six months.

955. Might not an excessive mortality in one class be covered in some degree by another class in a gross statement?—Yes, if you were to give the number of deaths without distinguishing the classes, it would be impossible to see where a greater number of deaths took place in a particular class, but I do not mean to say that it is the state of our Books.

956. Would not the large number of girls in the prime of life in this house help to keep down the appearance of mortality being so heavy as it does appear to be in one particular class, when the account of that class is taken separately?—Yes, there are much fewer deaths amongst that class of persons.

957. If it be established that the present test is so severe, that women do not bring their Infants to the Workhouse till death is stamped upon them, would you not say that that test is rather strict?—I don't think that is a fair way to put the question, for I will not admit that there is that indisposition outside this House amongst Mothers, to present their children here till they are in a dying state; there is no unwillingness at all amongst the Paupers to allow their children to come here for support.

958. Are you aware that Mr. Nicholls has paid this Board the compliment of mentioning their zeal and assiduity in his Report?—I believe he did, but really I am not quite sure.

959. You, as Chairman of this Board, drew up a representation as to our Hospital accommodation, which was unanimously agreed to by the Board, and was not that representation rejected by the Commissioners; whether would you, as Chairman of the Board, and of course, jealous of our privileges, consider the refusal of such a request to this pattern Board, or the dismissal and punishment of a Paid Officer, for neglecting to pay attention to the Board's instructions, the greater want of courtesy to the Board upon the part of the Commissioners?—I don't think I can answer the question in that shape, I recollect the circumstance to which you allude, we reported upon the entire of the Establishment, amongst the rest we recommended a detached Fever Hospital, I thought that the Hospital was necessary, and I think so still, but I am quite sure that the Commissioners thought otherwise; but with respect to mixing the matter up with the dismissal of a Paid Officer I think that if the Commissioners thought that if we required Hospital accommodation they would have given it, and if they considered any Officer deserved to be dismissed they would dismiss him.

960. I stated the other evening, that I thought the Commissioners would give rise to neglect on the part of their Officers unless they exercised a more summary jurisdiction over them, and did not leave such matters to be fought and battled out with this Board; and I was asked by Mr. Hall whether I would consider his exercising such an authority as courteous towards the Board?—I would not look upon the Commissioners as exercising a proper courtesy towards the Board, if they acted in that manner independently of them; I would

16*th December*, 1841.

Mr. Barlow.

think they were wrong, and I have stated a case where I thought they were wrong; I allude to Sunday work here, when they wrote a letter to the Board in reference to the misconduct of the Officers, it being the province of the Board of Guardians to correct the matter. I also think they would be wrong in dismissing an Officer, without previously communicating the circumstance to the Board, I would think that if they did not do so they would make mere cyphers of us.

961. Don't you think it was the duty of the Commissioners to strike out a table and insert in it their Annual Half-yearly Report, setting forth the number of deaths in the House, and specifying the number of Infants and Adults who had died in the House? don't you think such a table as that is necessary for the information of the Board?—I do not; we have had such information when any individual required it. If you ask me if it were necessary, my reply is, that I think it was not; I don't think it was desirable. It is, however, very wrong to keep any knowledge of the kind from the Board.

962. Would you think it right to keep it from the Public?—I don't think it would be desirable to give it.

963. *Mr. Arkins.*—You say that any member of the Board can, at any one time, have the information he required?—I mean from our Books.

964. You heard me accused yesterday of want of education; don't you think it would be a difficult thing for me, or any uneducated tradesman, being a bad judge of figures, to go over the Books if I wanted to obtain information from them, with so much facility as you would give me to understand I could?—I don't think there is a Member of the Board would get information more easily than yourself. I think an uneducated tradesman would not sit at this Board; and I think you are as competent to act as any Member of the Board; I think you are perfectly competent to act as a Poor Law Guardian.

965. *Captain Lindsay.*—Do you think that any Guardian, having a practical knowledge of this Workhouse, would have taken the Return furnished to Mr. Roper as correct, which stated that 94 children were in good health?—I do not; but I don't mean to say he took it as correct; it would have startled me to see such a return.

966. *Mr. Phelan.*—When you were about to put before the Public such a Return as that furnished to Mr. Roper, would you have considered it your duty to have applied to the Medical Officers to ascertain if it was correct?—It would not have occurred to me to put such a Return before the Public; but if I had done so, I would have got my information from the most correct source.

967. Would you have considered it important to get the information from the Medical Officer?—I would have expected to have had it correct.

968. Would you have asked the Clerk whether the Return was medically correct?—Undoubtedly.

969. Supposing that the Poor Law Commissioners considered that Hospital accommodation could be had as easily and more economically, would they not be justified in the course which they took?—Yes; it would have been their bounden duty to have acted so.

970. *Mr. Roper.*—Did the Commissioners, in their reply, refusing our application for Hospital accommodation, inform us of any accommodation which could be had upon more favourable terms outside this House than in it?—I don't think they did.

971. Don't you think, in common civility, they ought to have informed us of it if they had it in view?—I am quite sure they did not intend to act in any way which was not civil; but if they had such a project in view, we ought to have known it.

972. *Mr. Hall.*—Did not your application relate solely to a Fever Hospital?—Yes.

973. And did not the answers of the Commissioners relate solely to a Fever Hospital?—Yes.

974. *Mr. Roper.*—Whether the Return furnished by the Clerk, and upon which I have acted, was practicaliy or medically correct or not; don't you think from what you have heard that this Inquiry was necessary?—If you mean in the form in which the Inquiry has taken place, I think the Inquiry was not necessary.

975. Do you believe the evidence you have heard here, stating that the mortality in this House has been excessive; do you believe it has been so amongst the children?—Considering the state in which the children came into the House, I do not; but, I am not a Medical Man. I believe that the treatment of the children has been, in general, as fair towards them as could be expected in Workhouses; but I have already said, that I have no experience in Workhouses.

976. Do you not consider that this Inquiry was necessary, if the mortality in the Workhouse was as excessive as the Public supposed it to have been?—I understand that the Public consider the mortality amongst the children to have been excessive, but I think that opinion has originated in a report spread, and unfortunately spread, abroad in the City.

977. *Mr. Phelan.*—Do you mean that the report was erroneously spread?—I do; but that is merely my own opinion; but I can conceive other Guardians to entertain a different opinion.

Mr. Roper, examined by *Mr. Hall.*

Mr. Roper.

978. Am I right in supposing your opinion to be, that there is not an account kept of the deaths which take place in the Workhouse?—Yes.

979. Or do you think there is not a sufficient account kept?—The account is kept, but it is not put forward in the proper form.

16*th December*, 1841

Mr. Roper.

980. Then, I am to understand you as being of opinion that the account of the deaths that occur in the Workhouse, is not laid before the Public and the Board of Guardians with sufficient minuteness and frequency?—The account is laid upon the table weekly, but I am of opinion that it should be made out half-yearly, and with the same minute accuracy as the other accounts, in order to show the mortality of every class.

981. Do you consider that there is any difficulty thrown in the way of your Officer making out that account?—I do not.

982. Are you aware that the Medical Officer is obliged by his duties to ascertain and report to the Board of Guardians, the probable cause and circumstances of every death that may take place in the Workhouse?—I suppose he is; but I cannot say to my own knowledge that he is.

983. You are not aware this was one of the regulations of the Commissioners?—Of necessity I would suppose it to have been one of the regulations.

984. Are you aware also that he is required to keep a Record of sickness and mortality, in which shall be inserted the name of every Pauper Patient under his care, the name of the disease, and so on?—I am not aware of the minutiæ of the duties of the Medical Officers in the House, I always considered that to be most particularly under the superintendence of the Commissioners.

985. Did you always consider the minutiæ of the details of the House were also under the superintendence of the Commissioners?—I considered that our accounts and Books, being audited half-yearly, every thing relating to the minute point of figures and all matters requisite to be reported should be looked after at the same time.

986. Are you aware that the Master of the Workhouse is required to keep a Record, in which he inserts the name and age of the deceased Pauper?—Of course.

987. Then, being aware of these facts, are you of opinion that sufficient means were not given to the Board to ascertain the cause of the death of Paupers?—The means are perfectly accessible to every Member of the Board. But when every other transaction is brought before the Board, in a correct and minute form half-yearly, I think the return of the mortality of the children in the House should be equally correct and minute.

988. You are aware there is a return in the abstract every half year?—Yes, there is a lump return, but it should be, in my opinion, a return of classes.

989. Are you aware that a return is laid before the Board every week of the number of deaths which have occurred in each class of inmates, separately?—Yes.

Captain Lindsay, examined by *Mr. Barlow*.

Captain Lindsay.

990. Allow me to ask you whether you have any recollection of my having had a conversation with you many months since, long before the Inquiry was thought of, upon the subject of the Poor Law Act?—Certainly.

991. Do you remember my asking you if it were your opinion that the way to effect our purpose was, from time to time, to take memorandums, and when the proper period arrived to give the suggestions to the Government for their consideration, in order that they might, if they thought it necessary, amend the Poor Law Bill?—Yes.

992. Months ago?—Yes.

993. Do you recollect my stating to you that I thought the class of children in this House, particularly Infants, required great consideration?—I do.

994. It was one of those matters which we did not think ourselves competent to remedy, feeling its difficulty?—Yes.

995. *Mr. Law.*— Do you remember Mr. Law, what I have recalled to Captain Lindsay's memory?—Yes, I answer the questions put to Captain Lindsay, each and all as he has done.

Mr. Barlow, examined by *Mr. Roper*.

Mr. Barlow.

996. *Mr. Roper.*—Mr. Barlow has assigned as a reason for this inquiry not being useful, that he, Mr. Law, and Captain Lindsay, had a consultation, and agreed that certain amendments to the Poor Law Act were necessary, that they considered some alteration should be made with regard to the class of Infants, but being aware of the difficulties surrounding the matter, they would not themselves suggest any change?—I thought that there was a better way of doing it than the present mode; I thought your mode would disturb the public mind, and would not lead to a satisfactory result.

997. Did you inform this Board of your opinion?—Yes; I have stated at this Board what I now state in substance.

998. Did you state at this Board that you thought any alteration necessary with regard to the class of Infants in this house?—I think I did; and Dr. Brady will, I am sure, bear me out in the statement.

999. Did you ever state to this Board that you thought any alteration with regard to the class of Infants necessary and desirable?—I don't think, as Chairman, I ever did, but I have no hesitation in saying that I did consider it necessary.

1000. Did you ever state to this Board the substance of your communication with Mr. Lucas?—I never did; and I did not think it necessary to do it until the time came for laying the suggestions before the Board.

1001. Do you consider that any Member of this Board was precluded from following the

16*th December*, 1841.

Mr. Barlow.

course which he in his judgment, however erroneous, might regard as the right one, being ignorant of your intentions and opinions upon the subject?—I do not consider that he was precluded; I do not blame any person for adopting a course different from mine; all I want to show is, that the subject was not lost sight of by the Board, and I think I mentioned to you, Mr. Roper, the same thing that I stated to Mr. Law and Captain Lindsay; I do not impute any improper motive to you, and I am quite sure you brought forward your motion in the best spirit.

Dr. Kirkpatrick, examined by *Mr. Hall.*

Dr. Kirkpatrick.

1002. *Mr. Hall.*—Will you tell me how you and Dr. Duncan have divided the duty of examining the children?—We have taken it week about.

1003. So that your answers to my questions will relate to about one-half of the children?—Yes, as to the first day of admission.

1004. Under what circumstances were you required to examine those children?—at what time after their admission did you do so—was it before they were cleansed?—Before they were cleansed and dressed, always before it, with a few exceptions.

1005. Has it been a regular and constant practice with you to examine the children before they were cleansed upon those days, when, according to your agreement with Dr. Duncan, it was your duty to examine them?—Yes, principally with reference to Vaccination, we thought that most important; upon a few days when I did not examine them I got Mr. Browne to do so.

1006. Your examination had special reference to the fact of their having been Vaccinated or not?—Yes.

1007. But did you also carefully examine the state of health of those children?—Not with any intention of recording them, or with any idea of its being very important; we merely examined them to see if there were any case requiring Vaccination or admission to Hospital, those were the two things regarded by me as important.

1008. Have you kept any record of the results of your examination of the children?—I did not know that there was a column for the recording of the health of the children upon their admission; I was not aware of the fact till I heard it here.

1009. Have you a tolerably good impression now of what was the general state of health or constitution of the Infants under two years, admitted into the Workhouse?—I can only answer it by guess. I remember distinctly some of the children being in good health, others in a hopeless state of health, and others in that state of disease, that I would doubt the propriety of vaccinating them.

1010. Can you state, from all you remember what proportion the children in health bore to the rest?—I think one half were healthy, some remarkably so.

1011. When you state you think one half were healthy, do you mean they were free from disease, and were healthy, flourishing Infants?—I think they were in very fair respectable health. I have made the remark, that I wondered how a poor Mother could have a child in such good health; 25 of the 100 children were in first rate health.

1012. What do you think was the proportion of those who were in what you call a hopeless condition?—I can only call to mind a very small proportion who were in that wretched condition, that it was useless to think of their recovery, I can call to mind some 6 or 8 children who were in the last stage, death being in their faces, I can call to mind a good many more who were too delicate to be Vaccinated, I am sure a dozen or more.

1013. Must not a child whom you hesitate to Vaccinate be in an unusually delicate state of health?—No, I would object to Vaccinate a child who was in a feverish condition, for instance; I always hesitate to Vaccinate a child unless it is in good health. If a child has Diarrhœa I would not Vaccinate it, I think 50 out of 100 children were in a delicate state of health. I find in 28 cases admitted in one month, 15 were in a delicate state of health upon their admission, and 13 in good health, and I form my opinion upon that calculation; my answers to the first questions may be influenced by seeing the present state of the Nursery, and then making a guess calculation by looking back to its state on another occasion.

1014. Then all the information you give is from mere recollection?—Yes.

1015. But your recollection seems to be to this extent. That of the 100 children admitted, 25 were in good health?—Yes, 25 I think were in first rate health, 50 were in delicate health, I would say that the other 25 were not so remarkable for perfect genuine health, but still not diseased; I think 50 were in a diseased state, but whether from starvation or not I cannot say, but I think 50 were broken down in health.

1016. *Mr. Phelan.*—Do you mean that would leave the remaining 25 in a doubtful state?—I cannot state they were diseased, but I have a doubt upon my mind as to whether I would admit them into Hospital or Vaccinate them. I think that care and good food would make those children healthy in a few weeks.

1017. *Mr. Hall.*—Do you think that the great majority of the Infant children who were admitted into the house were admitted in such a state as would render them peculiarly unfit to struggle against any Epidemic with which they might be seized such as Measles, Scarletina, or Hooping Cough?—The great majority, those of course who were previously delicate, would be the more unfit to struggle against an Epidemic than those who had been admitted in good health.

1018. I ask you whether you would consider the great majority to be bad subjects?—The majority of the children admitted here are bad subjects for any Epidemic.

1019. Would it be your expectation upon the breaking out of an Epidemic, such as Measles, Scarletina or Hooping Cough that the mortality amongst the children whom it attacked would be greater than the mortality would be amongst any equal number of children elsewhere?—Decidedly.

1020. And is that opinion of yours derived from your knowledge of the state of constitution and health in which those children were, or do you found your opinion upon circumstances that occurred?—I found it upon my sad experience of the fatality of those Epidemics.

1021. But before you had any experience of the effects of these Epidemics, would you apprehend that mortality would be great amongst such children?—I did not apprehend it till I had experience. I must apprehend it in future.

1022. Do you think that the treatment which those children met with in this House has been calculated to restore the health of those who came in diseased and sickly, and had delicate constitutions, or was it the reverse. I mean the circumstances under which the children were kept in the House, with reference to their nourishment, clothing, and lodging?—I think the nourishment was decidedly good and sufficient. I think the lodging and clothing, considering the period at which those children were in the House, were bad and insufficient; their lodging was bad, and their clothing was insufficient.

1023. You say, considering the period in which those children were in the House. To which period do you exactly allude?—I allude to the early period, the first 6 or 8 months.

1024. Have there been any material improvements since?—With respect to clothing there have been.

1025. With respect to lodging, what was the case?—It was not satisfactory.

1026. Have you made joint Reports to the Board of Guardians upon these points from time to time, with Dr. Duncan?—Yes.

1027. So that whatever statements are to be found in the Medical Officers' Report Book, are to be considered as yours?—Yes, or as agreed to by me.

1028. I would infer, from your statement, that the present state and condition of the children is not exactly what you would wish them to be?—I have stated so.

1029. Do you consider material improvements may be made in this Establishment?—Not as the Establishment is at present constituted; but I think material improvements may be made in it. I don't think we have accommodation exactly to improve the condition of the children much at present, but I think improvements may be made in the circumstances of the Infant Paupers.

1030. What do you conceive to be the nature of those improvements?—A better Dormitory, a better Day-room, and additional clothing.

1031. Will you state what are your objections to the present Dormitory?—It is too small for the number in it; it is too low and dark; it is sheltered upon one side by the main building; it is not lit well from above.

1032. Have you a memorandum of the dimensions of that Room?—No; I have trusted with regard to that, to Dr. Duncan's measurement.

1033. Do you know the number of Infants and Mothers who are put to sleep in that Room?—I do not know the total number there at present.

1034. Still you state that the Room is too small for the number in it at present?—I have taken Dr Duncan's calculation with respect to its dimensions.

1035. Then your knowledge of the dimensions of the Room, or the number of persons in it, is derived from Dr Duncan's calculation?—Yes.

1036. And upon his statement of the measurement of the Room, and the number of Persons in it, you found your opinion that it is too small?—I consider it is too small at present; I am not aware myself of the exact number in the House; but from the state of the children, I fancy they are too crowded. I know they have been too crowded, for I have been in the Dormitory at night, and I have found them much too crowded.

1037. Have you not an arrangement with Dr. Duncan as to dividing the attendance upon the children?—Yes; we divide the attendance upon them.

1038. In what way do you divide it?—We take Month or two Months about; this Month is mine; it began about the 3rd or 4th of December.

1039. For how many Mothers and children do you think the Dormitory calculated?—I don't like it as a Dormitory; we merely selected that in preference to the last one, but it is not at all fit. I do not think it would be fit for any number to rear them healthy.

1040. Upon what ground do you support your opinion that it would be unfit for any number of children?—I have stated already that it is sheltered by one side of the Building, it is not lit from above.

1041. Is not the Building due East of it?—It is.

1042. Is it any objection that it should be sheltered towards the East?—I think so; it prevents thorough ventilation.

1043. Do you think an Infant cannot be properly put to sleep in a building which is not isolated from other buildings?—I will not make so wide a statement as that; but I think free air necessary.

1044. Does that Building impede the air?—I think so.

1045. Do you mean to say that children cannot properly be put to sleep in a Building because upon one side, and that side the east, it is within twenty feet of another Building?—At the other side it is sheltered by walls and the Lunatic Asylum.

1046. How far is that?—50 or 60 yards.

16*th December*, 1841.

Dr. Kirkpatrick.

1047. Do you consider the darkness of the room an objection to it as a Dormitory?—I do.

1048. Does that objection apply to a Dormitory?—Indeed I think it is, for a dark room is always badly ventilated.

1049. Is the deficiency of ventilation in the room your principal objection to it?—Yes it is.

1050. Upon the whole you think the preference is to be given to the room in which the Mothers and children were lodged before?—I do.

1051. Do you think the present Dormitory superior in situation and ventilation as well as in size?—I do not, I think for a limited number I would sooner have the old one; the present is a very vault-like apartment.

1052. Were you consulted when the children were removed from the one room to the other?—It was done very much at our suggestion, I yielded to Dr Duncan's opinion.

1053. But did you yield so far as to consent to the children being removed to a room less ventilated and in a worse situation merely because it was larger?—I did not like the room, upon the whole I think the two rooms were nearly equal.

1054. Do you mean that one was as good as the other for an equal number of children?—No, I think one is as bad as the other, but It hink the present room would hold more children.

1055. Do you think the former a bad room, supposing that no more children were put into it than it would contain?—I think a limited number would get on very well there.

1056. So that you would prefer the old room for a smaller number of children?—Yes.

1057. Do you know of other rooms in the house which are similarly constructed to the room in which those children were before?—Yes.

1058. In which there is as good ventilation?—In which there is better.

1059. And situated upon that side of the house where the females are?—Yes.

1060. By what class are they occupied at present?—By the able-bodied.

1061. Do you consider the present room where the women and children lodge would be a bad room for a certain number of able-bodied Paupers?—I do.

1062. Would it be a bad room for a number suited to its capacity?—I think it is a damp room.

1063. *Mr. Barlow.*—Did you ever report your objections to the Board?—No, I did not.

1064. *Mr. Hall.*—I think you have stated that you altogether disapproved of the room, but gave up your opinion upon the subject to Dr. Duncan, and agreed with him that the Mothers and children should be removed to it?—At that time I think that it was by way of experiment, it was done.

1065. Do you know any reason why, at that time, the Mothers and children were not disposed of in other rooms?—The reason, I suppose was, that it would have interfered with classification.

1066. Was there any reason that would have prevented you from placing the Mothers and children in rooms thoroughly fit for their reception?—I know of no reason.

1067. Do you know of any reason existing at this moment, why the Mothers and children should not be transferred from the room of which you disapprove, to a room which would meet with your approval?—I do not.

1068. Do you consider that the health of the children has suffered from their sleeping in the room where they are now lodged?—I think they are suffering from sleeping in that room at night, and spending their day in the Day-room.

1069. Do you think that a material change in the health of the children would be produced, by transferring them to one of those other sleeping rooms?—I do, if there was also a proper Day-room.

1070. What objection do you urge against the present Day-room?—It is dark.

1071. When you say it is dark, do you mean it is pitch dark?—I mean that the Sun's rays cannot get at it. It is badly ventilated, and too small for the number that are in it. It is very close when you go into it in the day time.

1072. Don't you observe that the women, especially those who have children under their care in the Workhouse, are particularly reluctant to have the windows open to admit fresh air; so that it is a difficult point in the management of that class of Inmates, to keep the room well ventilated?—Yes, it is very difficult.

1073. Did you ever know the Mothers and Infants placed in any other room in this House, as a Day-room?—Yes.

1074. Which room was that?—The room at the top of the yard near the present Female School.

1075. Do you consider that a superior room, to the one in which they now are?—I do not sufficiently remember the room; I think it was a better room.

1076. Do you know why they were placed in that room?—I do not.

1077. Do you know why they were removed from that to the other?—I think for some arrangements, that room being wanted for some other purpose.

1078. Were you consulted upon the subject?—I was not.

1079. There has been disease among the Infants which has terminated in death?—A vast amount of it.

1080. Has a great number of the sick children fallen under your care, as one of the Medical Officers?—Yes.

1081. Have you observed that the children have been affected with any particular disorder?—They have been affected by various Epidemics and diseases, such as Measles Scarlatina, Hooping Cough, Pneumonia, Diarrhœa, and Water on the Brain.

1082. Have you found any want of facility, means, or opportunity afforded to you, to treat those children?—I experienced a want of Hospital accommodation very frequently, but I have always been allowed proper Medicines and proper nourishment.

1083. Do you consider that the directions and orders that you have given for the treatment of the children, during the intervals, between your visits, have been properly attended to and carried into effect?—Indeed, generally they are carried into effect, but I have known frequent ommissions upon the part of the Nurses, but I think generally my orders have been as well carried into effect, as they have been in other places where I have had the management of children amongst the poor.

1084. Have you made post mortem examinations of the children who have died here?—Yes.

1085. Have you observed any similarity in the appearance of the bodies upon post mortem examination?—Almost invariably, no matter what disease carried off the child, Scrofulous Tubercles prevailed in the system.

1086. That you say occurred almost invariably; did it occur in the cases of children dying soon after admission, as well as in the cases of children who were long here?—Yes; in some cases I remember children attacked by disease soon after admission, almost immediately after admission, I have found the lungs of children admitted only a few days, full of consumptive Tubercles.

1087. You stated that you had a distinct recollection of a number of cases of children in a hopeless state of disease when admitted, and there was no hope of their restoration to health?—Yes. I observed there were no Tubercles in some four or five cases.

1088. Have you reason to believe children have died in the Workhouse who were amongst those who came in good health?—Yes.

1089. Were Scrofulous Tubercles observed in those cases?—They were; I remember no case in which there were not Scrofulous Tubercles in some part of the system.

1090. Have you had much experience amongst the Children of the Poor?—I have had previously a great deal.

1091. Have you had an opportunity of forming an opinion, or rather have you formed an opinion as to the prevalence of Scrofulous disorders amongst them?—I have.

1092. What is that opinion?—I think Scrofula in Dublin is very prevalent amongst the lower classes.

1093. Would you think it highly probable that in a given number of children admitted into this Workhouse, a large proportion would come in with their constitutions tainted with Scrofula?—I think a large number would; I won't say a large proportion. I think a number do come in affected with Scrofula.

1094. Do you think a majority do come in affected with Scrofula?—I am sure not.

1095. Do you think, taking an equal number of children at any time in this Workhouse, and an equal number of the same class from the Streets and Lanes in the City, there would be a larger proportion of Scrofulous children in or out of the House?—I think in the class, speaking of children under 2 years old there would be a vastly larger proportion in this house.

1096. Do you mean a larger proportion upon making a post mortem examination?—Yes, if the children when dead were inspected by a skilful eye, Scrofula would be detected in their systems.

1097. Take 100 Infants dying in the House, and 100 Infants from the same class of persons dying out of the House, would there be a larger proportion per cent. of Scrofulous cases of the children living inside or outside of the House?—I think the cases in the House would have a larger proportion.

1098. Then do yo think that there has been in the circumstances in which the children have been treated in this House a tendency to develope Scrofula?—I think so most decidedly. I have not the slightest doubt upon my mind of Scrofula being largely engendered in this Establishment.

1099. To what causes do you attribute it?—Principally to children sleeping in a crowded apartment, and to the windows being all closed at night by the Nurses, for our Ventilators are so constructed that the Nurses can close them, by which means free ventilation is not allowed; I think that the children being kept in a state of perspiration during the night, is another cause.

1100. When you say the Nurses do you mean their Mothers; you don't mean Nurses placed to superintend them?—No. I know that the evil has been made worse by the Mothers' folly of closing the Ventilators, and that the Dormitories have been in a very bad state, for want of air at night.

1101. Then you attribute the fact of Scrofula being engendered in the Workhouse, to the crowded state of the Room and to the closing of the Windows?—Yes.

1102. Have you any other reason?—Yes; the children being moved out of the Room in all weathers with insufficient clothing, being thus exposed to drafts of air and damp, particularly from being kept all day in such an unfit place as the Day Room. They are also exposed to cold from their Mothers holding them in door-ways and carrying them across the yard.

1103. Are they taken to the Garden?—They have been ordered there but I do not know whether they have been taken there or not.

1104. Are you aware of any orders being given to prevent their being taken to the Garden?—I remember their being prevented from going in consequence of their Mothers pulling vegetables and eating bad fruit.

16*th Decmeber*, 1841.

Dr. Kirkpatrick.

1105. By whom were they prevented?—By the Master. I remember the Master prevented them, because their Mothers eat bad fruit and pulled vegetables, but I am not aware of the Board having desired that they should not be allowed, I heard that the Master prevented them and not the Board.—I should also mention as another cause of the delicacy of children, the facts of their Mothers not having cloaks to cover them, in carrying them about the house, and also their giving them solid food and suckling them at the same time. I would also add as a reason the Mothers being in a bad state of health themselves from depression of mind.

1106. Do they spoon-feed them to make amends for want of nourishment on their part?—Yes, they do it through mistaken kindness.

1107. But is it not the custom of Mothers to do so?—They always do so.

1108. Have you given all the reasons that you think tend to the diseased state of children in the Workhouse?—I should also mention their being exposed to infection from others as a reason. I should also add that continued exposure to infection makes the children get one disease after another; before they get recovered from one, they get a second disease.

1109. Now, from your knowledge of the capabilities of the Establishment, do you suppose the greater number of those defects in the management of it are or are not capable of being removed?—I think that some of them can be removed. But I confess I am not sanguine myself as to any very remarkable result being obtained in this Establishment. I know that there has always been a great mortality amongst children who have been kept in a Workhouse, I know this from reading and from experience. I know as an established fact the great difficulty of rearing children healthily in an Establishment of this kind.

1110. You state that crowded Rooms are one of the causes that leads to the state of disease amongst the children?—I have.

1111. Do you know any obstacle to those causes being entirely removed in this House?—I do. The obstacle is that there are so many applications for admission, and a desire to put so many into the House, for if it were to contain 2000, it is impossible to have the Infants healthy.

1112. You consider the desire to admit so many is the great obstacle in the way of their being removed?—Precisely.

1113. But don't you think that a proper representation as to what the Rooms will really hold, and the consequences that will inevitably ensue from over filling them would have its weight with the Board whose province it is to admit Paupers?—Judging from past experience I would not; it has been frequently brought before the Board.

1114. At any rate do you not consider that it is an obstacle of such a nature that it ought to be surmounted?—I think it ought to be surmounted.

1115. Another of the causes of the bad health of the children is the closing of the Windows by their Mothers?—Yes.

1116. You also stated that the Ventilators were badly constructed, in as much as the Mothers could get at them and close them; supposing those to be the causes of disease would there be any difficulty in removing them?—There would be a great difficulty in this Establishment. The Windows would have to be enlarged; there are several Rooms in this House that cannot be properly ventilated without enlarging them.

1117. But are there not a great many that can be very easily ventilated?—There are, and by some such means as would take from the Mothers the power of closing the Windows. The Wards at present occupied by the able-bodied Paupers would do for the purpose.

1118. You are not prepared to give an accurate comparison of the relative amount of mortality between cases in this house and out of it?—I am not able to do so with accuracy.

1119. *Mr. Arkins.*—Did you not state upon a former occasion, that there was no chance of the 20 children surviving except they were removed from the house and sent to the Country?—I stated that I considered if they remained in the house they would all perish, and I say so still.

1120. There have been 4 Epidemics in the house since its opening, do not those Epidemics attack children over two years of age, as well as children under two?—In a less proportion in this House, with the exception of Measles.

1121. You were the Physician to the house for the first 6 months after it opened?—Yes.

1122. Don't you think that the children received into the Workhouse during the first six months, were a tolerably fair specimen of destitution of the children received into the house since?—Indeed I think so.

1123. Don't you think they were in a worse condition than the children since received into the Workhouse?—I cannot say whether they were worse or better, I have not observed such a remarkable change between the children admitted at that time and now.

1124. Don't you suppose it most likely, that the Mothers of the most destitute classes, rushed to the Workhouse at the opening of it?—It was likely.

1125. You stated a few minutes ago to Mr. Hall, that several children have died since they came into the Workhouse, and that upon examining them after death you found Tubercles in their lungs; may I ask you, were those children who died, in a healthy state when they were admitted?—Yes.

1126. How then do you account for this fact that for the first 5 or 6 months scarcely a death at all occurred in this house in this class of children; I believe you said one or two died?—I would account for it by the fact of those Epidemics not having occurred.

1127. Would you account for it in any other way?—I think the circumstances I have before mentioned as being injurious to the children, would more affect the children the longer they continued.

1128. Do you remember the first 5 or 6 months after this house was opened, and if so, have you any recollection of the number of deaths that have occurred amongst Infants under two years of age?—I have not a statement of the number of deaths of the Infants who died within the first few months; there is a statement of the number of Infants who died during the entire time, and it would be very easy to make a calculation for a limited period, or any period. 16*th December*, 1841. Dr Kirkpatrick.

1129. Don't you suppose that the children who were admitted in the first 6 months had a better chance of surviving, from the house not being so crowded, than those who were admitted after that period?—I do.

1130. What proportion do the Infants who died in the Workhouse within 6 months, bear to those children whose ages varied from 2 to 5?—A great deal of sickness prevailed amongst the children from 2 to 5, and many deaths have occurred amongst that class; a great many of them are at present in a diseased state; a vast deal of them are so.

1131. *Mr. Barlow.*—The House was opened in May, and I ask you whether the circumstance of the six months being summer months would not to a certain extent account for the small mortality during that period, and whether you consider it likely that children would be presented for admission in a diseased or wretched state during that time as in the months that follow?—Of course they come in in a better state during the summer months than the winter.

1132. Do you think that the children born in the house when compared with other children who have been taken into the House, were more or less healthy?—More healthy.

1133. Then so far you think the system was favourable?—The children were born more healthy in the House, but they have not continued so. Those children who were born in the House are highly scrofulous, and cannot recover, their cases are perfectly hopeless.

1134. How many children have been born in the House?—35.

1135. How many deaths were there?—I think one half the number, 17 I think.

1136. Did you consider you had authority to order any clothing you pleased for the Infants?—Not all through, we considered that we should report to the Board when there was additional clothing required for a class.

1137. Do you not consider that you had authority to order clothing for ten persons for instance?—I considered that our power related to individuals but not to classes.

1138. Did you not consider yourself authorized without coming to the Board, to put down the names of ten persons, for instance, as requiring clothing?—I think we should come to the Board.

1139. Did you ever report to the Board that clothing was required when it was refused by them?—We reported three or four times to the Board upon the subject, our applications were not refused, but time was lost before they were complied with. We reported to the Board on the 14th, 21st, and 28th of October, respecting the want of clothing.

1140. Are you aware of any children who left the House, returning to it?—I am.

1141. Did you ever report the fact to the Board that the present Dormitory was quite unfit for the Infants?—Not to my knowledge.

1142. Do you recollect making a report to the Board upon the subject of Ventilators?—I do.

1143. What was the order made?—That the Medical Officers should be consulted upon the subject, that it should be done under the direction of the Medical Officers.

1144. Do you think that the carrying the children to and from the Day-room, exposes them more than the children of a similar class outside this House?—The crowded state of the Nurseries at night induces such a delicacy amongst the children by keeping them in perspiration, the risk is greater than it is outside.

1145. Did you report that the Mothers required cloaks?—I did.

1146. When?—Very lately.

1147. Did you ever report that the Wards required enlargement?—I think so. I think we did, we reported that many of the Wards required enlargement, and the Nurseries were included in it.

1148. When you reported to the Board were your reports attended to by them?—In general they were.

1149. I am asking you whether the Board complied with your request?—In general they did, but frequently there was a delay in the Board's orders being executed.

Friday, 17*th December*, 1841.

Miss Esmond, called in and examined.

1150. *Mr. Hall.*—How long have you been Matron?—Since the first time the House was opened. 17*th December*, 1841. Miss Esmond.

1151. Has the superintendence of the Infants been a part of your duty?—There was an Inspector appointed by the Board, independent of my duties.

1152. Do you suppose it has, at any time since your appointment, ceased to be a part of your duty to superintend and take care of the Infant children?—I have done so.

1153. Do you mean you have considered that the Superintendent relieved you from any responsibility?—Yes.

17*th December*, 1841.

Miss Esmond.

1154. Have you considered that the appointment of an Officer called the Superintendent of children, has removed from you the duty of superintending and taking care of them?—I suppose it has, in some degree.

1155. You have read that portion of the Regulations of the Commissioners that relates to the Matron?—Yes, Sir.

1156. Then you have read the article which is intended to point out one of your duties, namely—"*To take care, with the assistance of the Nurses, of the sick Paupers and young children in the Workhouse; to see that they are clean in their persons*,"—and so on?—Yes, Sir.

1157. Has there been a Superintendent of children in this House since you have been Matron?—Yes, Sir; since the 4th of June, 1840.

1158. Have you seen any of the instructions given to the Superintendent of children, for her guidance?—Yes, Sir.

1159. Do you find anything in these instructions to remove her from under your control and superintendence?—No, Sir.

1160. From what circumstance have you been led to suppose that the superintendence and care of the children has devolved from you upon any other person?—She was elected by the Board for the purpose of superintending the children; she had no other duty to perform but that; she was under my control, but her duties were defined by the Board.

1161. But I understand you to state that you were aware what those duties were, and that you know of nothing to empower her to act independently of you?—I should suppose not, Sir.

1162. Therefore would you not have inferred from that, that you were still responsible for the children being properly taken care of and attended to, although the Superintendent was appointed by the Board?—Yes, Sir.

1163. Have you ever made any Report to the Board, relating to the state of children, since the Superintendent was appointed?—No. I think not.

1164. Have you exercised any control over the Infants since the Superintendent was appointed?—Have you ever interfered with the management?—I see the children every day.

1165. For what purpose?—To see that they are cared for, although the Superintendent is there, I see after them myself.

1166. You understand that the questions I am asking you relate to children under two years of age?—Yes, to the Infant class.

1167. Is not the general superintendence of these children under two years of age under your care?—I think they are more under the Mothers' care than mine.

1168. In the Regulations of the Commissioners for Workhouses there are several rules relating to Infants, as to the mode in which they are to be managed, and relaxations of the stricter rules are made in favour of that class?—Yes, that has been always observed.

1169. By whom do you conceive those arrangements ought to be carried into effect? Do you not conceive you are the Officer who ought to have made the necessary arrangements for taking care of the Infirm Paupers, and Infant children?—Yes.

1170. You conceive you are the Officer?—Yes.

1171. There is a Regulation of the Commissioners, psescribing that different classes of Paupers shall remain in their respective Wards; and there are exceptions to that Regulation, for instance:—"That any able-bodied women or girls above 13, may be taken out of their respective classes, and employed in the care of Infants; that the children under 5 years old shall be placed either in a Ward by themselves, or in such of the Wards appropriated to the Female Paupers as the Board of Guardians shall direct; and that the Mothers of such children shall have access to them at all reasonable times."—Do you suppose you are empowered, as Matron of the Workhouse, to act upon those exceptions?—I was.

1172. And all arrangements of that description you suppose were placed under your control?—Yes.

1173. You consider the Infant children to be mostly under the care of their Mothers?—Decidedly so; they have never been apart from them.

1174. Do you suppose that the circumstance of their being with their own Mothers, and to a certain extent under their control, precludes you from making any arrangement for the children that you might deem to be necessary?—In some degree I would.

1175. Were the Mothers themselves under your superintendence and management?—Yes, but the Mothers have a way of caring their own children, and they will not allow the interference of any body else.

1176. Have you ever doubted that you were empowered to place the Mothers and their Infants in such Dormitories or Day-rooms as you thought were suited to them?—They were a distinct class from any in the House, they associated together, slept together, and occupied the same Day-room together; they held the same apartment allotted to them, and I was authorized, of course, to see them in their places.

1177. Did you doubt you could exercise such a degree of control over these parents and children as would ensure their remaining in such apartment as you thought they should occupy?—It is not in my power to allot a particular portion of the house to them.

1178. Did you not conceive that both Mothers and children were under your care?—Most decidedly, but I feel more exonerated from the charge of the Infants, in consequence of their being more under the care of their Mothers, more than if they were in my own Ward as they call them, each Infant was in the care of its own Mother.

1179. Supposing that the Mothers and the children were not put into a proper Dormitory

or Day-room, and that they were not properly clothed, do you conceive that the circumstance of their being under their Mothers' care, precluded you from seeing that they were properly accommodated?—I conceive that all these things have been done.

1180. Supposing it was stated or proved that it had not been done, could you allege that the fact of the children having been with their parents prevented you from doing it?—[Witness did not understand this question] she was then asked,

1181. Who do you conceive is the Officer, or who are the Officers of this House, to whom the Board of Guardians should look for the superintending lodging, clothing, and dieting of the Infant children?—I think that the Medical Officers are the persons.

1182. Do you think that the circumstance of there being Medical Officers appointed, who were to prescribe for the sick children, exonerated you from taking care of them—looking after the mode in which they were lodged, clothed, and generally taken care of?—No.

1183. Do you think that the Medical Officers are the Officers who had the power of regulating the clothing and dietary of the Pauper children?—Yes; I had not the power of doing so.

1184. *Mr. Phelan.*—Is there not a certain dietary for the children, as a class?—Yes.

1185. Is it not when the Doctor sees it necessary to change the dietary of an individual child that he has any power to do so?—Yes.

1186. The Doctors have not the power to make any change in the dietary of the children as a class; does not his power consist only in the cases of individual children who require it?—Yes.

1187. Did you consider that the Doctors generally were the persons who were to control the dietary of the children?—Yes, because it is not in my power to do so.

1188. *Mr. Hall.*—When you speak of the Medical Officers controlling the dietary, do you mean laying down a regulation as to it?—I mean that it is in the Doctor's power to change the food; he may order more or less.

1189. Whose office is it to see that the children receive their food, whether under the Regulations of the Commissioners or of the Board?—The Matron's.

1190. If the Medical Officers have the power of which you speak, are not you the Officer to whom it is entrusted to see that their orders are carried into effect?—Yes; but I have it not in my power to make any alteration in their food.

1191. Have you been in the habit of entering into your Report Book any fact or circumstance relating to the health of the Infant children?—No.

1192. As to their condition or state?—No.

1193. Have you ever suggested to the Board any way of improving their condition by means of any regulation of the House?—No.

1194. Have you been in the habit of seeing the Infant children upon their admission into the Workhouse?—Yes, Sir.

1195. You are aware that the first duty of the Matron, as entered in the Regulations of the Commissioners is to cleanse and clothe the female Paupers, the girls, and children, and place them in proper Wards?—Yes, Sir.

1196. You have in the discharge of that duty, seen the Infant children upon their admission into the Workhouse?—I have; I see all of them; I class them, and put them into the Wards appropriated for them.

1197. Have you been in the habit of taking notes as to the state of health and bodily condition of the Infant children upon their admission?—Yes, to remark it to myself.

1198. Have you yourself observed the condition and state of health of the children?—I have.

1199. Have you made any notes from your observation of the children at the time?—In one or two instances I think I have.

1200. You have those notes to refer to now, have you?—Yes, in a few instances I have.

1201. Have you got them here?—No, not here.

1202. What is your impression of the state of health in which the children under 2 years of age entered this Workhouse?—I would say that natural delicacy was their state.

1203. Do you think the term "natural delicacy" describes the state of all the children or of most of the children, at the period of their admission?—There are exceptions.

1204. To what kind of exceptions do you allude?—Some of the children were in a very emaciated state.

1205. What proportion do you think the healthy children would bear to the rest, upon their admission?—A very small proportion.

1206. You have been in the constant habit of seeing the children after their admission into the Workhouse, have you not?—Yes, directly, when they are dressed.

1207. But you have seen them continually after their admission into the Workhouse?—Yes, every day.

1208. What have been your daily observations as to the health of the children after they have been in the Workhouse? have you observed any improvement in the health of those who came into the house in the delicate state of health you have described?—No, I have not.

1209. Do you consider that the circumstances under which the children have been kept in the house, have been favourable or unfavourable to their health?—I cannot answer that question.

1210. Do you think generally speaking that the health of the Infant children in the Workhouse has been good?—Why, I think it has.

17*th December*, 1841.

Miss Esmond.

1211. Do you mean to say that they have continued while they remained in this house in the same good state of health in which they were when they entered it?—In some cases they have, and in others they have not. If attacked by disease, it was progressing; if they came into the house with disease, it was progressing; some of them came in so far gone that there could not be any remedy for them.

1212. Have you had any opportunity of knowing what was the opinion of the Medical Officers as to the state of health of the children?—About last May I heard them express an opinion.

1213. Do you mean that from time to time up to May, you heard them express their opinion, or that you once heard them express their opinion, and that was in May?—Yes, about May, after the Epidemic broke out.

1214. But up to May, between the opening of the house and that Month, have you heard the Medical Officers express any opinion as to the healthy or unhealthy state of the children?—I think it was in April or May, in either of these months, that the opinion was expressed.

1215. Have you at any time received any instructions, directions, or advice from the Medical Officers with reference to the management of the children?—I have had a conversation with Dr. Kirkpatrick respecting them.

1216. Did you ever observe anything in the circumstance of the children, that is in their state of health and condition which made you think it necessary to consult the Medical Officers?—The sick children were placed immediately under the Doctor's care, and were sent to Hospital directly.

1217. By whose direction were the sick children transferred to Hospital?—By the Medical Officer's.

1218. Who first informed the Medical Officers that the children were sick?—I report for the Doctors every day.

1219. Therefore I may infer that you every day inquire into the state of health of the children, to ascertain who are sick—who are well?—Decidedly.

1220. Did you ever observe any circumstance in the general health and condition of the children, which made it necessary in your opinion to ask the advice of the Medical Officers as to the management of those children?—No, I did not.

1221. For instance, did you ever observe amongst the children a general liability to sickness, did you ever observe that it was necessary to send in more children to the Hospital than you would have expected should have been the case?—No, when a child is sick, it is removed immediately to Hospital to prevent infection.

1222. Did the Medical Officers ever give you an opinion as to anything necessary for the general health of the children?—Yes, Dr. Duncan spoke about a tepid bath.

1223. Did the Medical Officers ever inform you that the clothing of the children was too scanty?—Yes, and it was increased.

1224. Did they ever inform you that children were placed to sleep at night in rooms too small for their number? did they ever signify to you that the Dormitories were too crowded?—Yes.

1225. Did they ever express any opinion as to the suitableness of the Day-room?—I have heard them remark it.

1226. Did they ever state to you that the children did not get enough of air and exercise?—No, they did not.

1227. It appears they have made statements to you with respect to the clothing of the children—the unsuitableness of the Dormitory, and Day rooms?—Occasionally.

1228. How came it when the Medical Officers spoke to you upon those points, suggesting that the Dormitory, the Day-room and clothing were not what they ought to be, you did not report the circumstance to the Board and ask for instructions from them as to the manner in which you were to proceed?—I think it was more their duty than mine to do so.

1229. *Mr. Phelan.*—Whom do you mean?—I mean the Doctors—the Medical Officers.

1230. *Mr. Hall.*—Were you under the impression that the Medical Officers themselves reported upon these matters to the Board of Guardians?—Yes, I was.

1231. Did you not from time to time receive directions from the Board upon these and similar points?—I did.

1232. Would not the circumstance of your being called in by the Board and directed upon certain subjects, lead you to suppose that somebody, probably the Medical Officers, had reported upon those points to the Board—did not the Board in fact often tell you that the Medical Officers had reported upon the subject?—Yes.

1233. And then they gave you directions how to act?—Yes.

1234. All which would lead you to form the opinion that the Medical Officers did report upon all those points to the Board?—Yes.

1235. Whence you inferred that it was not necessary for you to report?—Yes.

1236. When the Medical Officers reported to you that they did not consider the Dormitory and Day-room, the clothing, the dietary, or any of such matters, what it ought to be, did your opinion coincide with theirs?—In some cases it did, in others it did not.

1237. Do you think, for instance, that the mode in which the Mothers and their children have been lodged at night, has been such as was conducive to the healthfulness of the children?—I don't think it would injure them in any one degree.

1238. Therefore if the Medical Officers should entertain a different opinion you would not

agree with them?—I would not; upon that point we differ: the Wards were visited every night by myself and my assistant, and we found them to be not in too crowded a state, nor the temperature of them too high.

1239. Do you recollect the occasion upon which you visited the Wards and found the temperature satisfactory?—They are visited every night.

1240. At what hour?—At 9 o'clock, when I lock the doors.

1241. Are the Mothers and children then in bed?—Yes, Sir.

1242. Did your opinion coincide with that of the Medical Officers, respecting the Day-room in which the Mothers and children have been placed?—During the Summer months they were not in the Day-room.

1243. Have their Mothers and their children always had a separate Day-room—a Day-room distinct from the rest?—Yes, totally distinct from the other class—the Infants in care of their Mothers.

1244. Have the children been with them?—Oh Yes, they are never removed from them.

1245. Have they ever since the opening of the Workhouse been placed in the same Day-room—have they always inhabited the same Day-room?—No Sir, they were in another.

1246. In what Day-room were they placed originally?—That which is now the Catholic Chapel; when it was built, the Mothers were put in there, and did not leave it till, I think the 29th of May last, as well as I can call to mind.

1247. What led to their being removed from the Day-room and placed in another?—The wall was thrown down, and a piece was added to it, so that they could not remain in it.

1248. To what Room were they transferred when they were taken from that?—To the one they at present occupy.

1249. Who selected the Room in which they are at present, as being the proper one in which they should be placed?—It was the Room which they first occupied.

1250. Then I am to understand that when the Workhouse was first opened they inhabited their present Room, that when a new room was built they were placed in it, and when alterations were made in that Room to prepare for a Chapel, they were transferred to the Room originally inhabited by them, and in which they now remain?—Yes.

1251. Was the attention of the Visiting Committee called to the necessity of providing another Room for the Mothers and their children when the new Day-room was interfered with?—I understood they were about to do so.

1252. When it was necessary to remove the children out of that Day-room into any other, were the Visiting Committee consulted as to what was the proper Room for them?—I cannot say.

1353. Did you make any representation to them?—No, Sir.

1254. Did you know that they had taken the subject into their consideration?—I have heard them make remarks as to the matter.

1255. But did you know they took into their consideration what would be a fit Room to which the children should be transferred?—I have heard them speak of making alterations with regard to raising the floor.

1256. Was the removal of the children originally effected under the direction of the Commissioners, or under whose direction was it done?—I suppose I did it myself, unless I got an order from the Master; I had no place else to put them, but in the Room which they previously occupied.

1257. Did you consult the Master about it?—Perhaps I did, but I do not recollect; I cannot exactly say whether I did or not, but it was natural for me to have put them into the same Room which they occupied before.

1258. *Mr. Phelan.*—You have no recollection of having had any directions from the Visiting Committee upon the subject?—No.

1259. *Mr. Roper.*—Nor a Board Order in reference to it?—No.

1260. *Mr. Hall.*—Did you know why the women and children were originally removed from that Room to the upper?—I think I got an Order for that; the upper Room was intended as a Day-room for the Nurses, and the dining Room was found not sufficiently large to hold the Congregation; but it was intended by the Board to be occupied by the Mothers.

1261. You mean the upper Day-room?—Yes; and there was not sufficient room in the dining Room to hold the Congregation; there was an addition built; it was originally the intention of the Board to have them placed in the Day-room.

1262. When the work necessary for providing a suitable place of Worship was concluded, how did it happen that the Mothers and children were not placed back again in the other Day-room?—I got no orders to that effect.

1263. And you would not move them without orders?—No.

1264. But you don't recollect getting an order to remove them to the Room which they at present inhabit?—I did of myself I think, and that I got no order upon the subject.

1265. Do you recollect why they were originally removed from the Room into the other Day-room?—I suppose it was to better them.

1266. But do you recollect any representation being made that the Room in which they were then, and are now, was unsuitable, and that they were removed from that room in consequence of those representations?—I rather think so.

1267. By whom were those representations made?—I would presume, the Board.

1268. Were they made by yourself?—No, I was given to understand that the Room was appropriated by the Board, for the Nurses and children.

1269. Do you mean the upper Room?—Yes.

1270. Do you know any reason why they should not be again removed to the upper Room?—It is used as a place of Worship now.

17*th December*, 1841.

Miss Esmond.

1271. Is it used more as a place of Worship than the dining Room?—Oh Yes; the Catholic Clergyman has occupied it entirely this week.

1272. *Mr. Phelan.*—Do you mean he has occupied it in celebrating mass?—No, in hearing confessions.

1273. Are you a Roman Catholic?—I am.

1274. As a Roman Catholic do you believe that a sick person will be heard confession by the Clergyman in any Room?—Certainly.

1275. *Mr. Hall.*—The reason why the children were not transferred back again to the upper Room was, because it was used as a Roman Catholic Chapel?—Yes.

1276. What is your opinion as to the suitableness of the Room in which the Mothers and their children now are in the day time?—I suppose I must give way to the Doctors; they say injurious; I think the upper Room is preferable to that which they at present occupy.

1277. What is your impression of the suitableness of the Room they at present occupy; is it a good or bad Room for the purpose?—I cannot answer that question; I can form no opinion, my judgment may be very wrong.

1278. But I want your opinion upon the subject?—Well then, I think it is exceedingly good.

1279. That is your own opinion of the Day-room which the Mothers and children occupy?—I think it is a good one, but I think the other is preferable.

1280. Have the Mothers with children always been put into separate Wards in the Workhouse?—Yes, always; the Mothers nursing were placed in separate Wards.

1281. Have they always been in the same sleeping room which they now occupy?—No, the one they at present occupy was changed this day fortnight or three weeks.

1282. At any time since the Workhouse opened, have the Women and Infants occupied the same room that they now occupy?—They only occupy the room in which they are at present, for three weeks or a month.

1283. In what room were they before they were changed?—In No. 51.

1284. What is the situation of that room?—It is situated upon the ground floor.

1285. What reason was assigned for changing them from that Ward to their present place of habitation?—It was done by order of the Doctors.

1286. How were the orders communicated to you?—They were communicated through Mr. Reid.

1287. Was it in consequence of any recommendation of yours?—No.

1288. Do you know what reason was assigned why they should be removed from the Ward?—They considered it to be more airy, and there were single beds in it.

1289. Had you formed any opinion as to the suitableness of the Ward in which they were?—I thought it was a very suitable one for the purpose.

1290. Did you consider at the time when they were removed there were more Women and children there, than could be comfortably accommodated there?—Not at the time.

1291. Do you think that the change was unnecessary?—I cannot say that; I think it was for the better.

1292. Do you know how many Women and Infants were in the Ward before the change took place?—They varied; sometimes there were 15, sometimes 25, sometimes 33.

1293. How many beds were there?—31 beds.

1294. Were all the beds occupied?—No.

1295. At the time when the change was made, were all the beds occupied?—No.

1296. How many were occupied?—I think about 20.

1297. How many persons were in each bed?—I got an order for them to sleep separate; I cannot call to mind when I got it, but since I got the order they have slept separately. The sleeping of the Paupers together depends upon the health of the children; there may be 60 in the house; 30 of those may be in Hospital.

1298. But are you able to state how many Mothers and Infants slept in that room at the time when the change was made?—Not at this moment.

1299. Are you able to ascertain it?—I will be able to ascertain it.

1300. Could you, in case the Board were of opinion that the room which the Women and children occupy at present was not a suitable one, remove them into another room, which might be decided upon by the Board as a more suitable room?—All the Wards are nearly full at present.

1301. Could you not put a certain number of the able-bodied Women into the Ward which the children occupy, and remove the children to their place of sleeping?—I suppose it could be done; but I think it would interfere with classification.

1302. Don't you think that accommodation might be provided for the Mothers and children, in what I may call the best part of the house, without interfering with classification?—No, I think not.

1303. Are not the doors of the Wards locked at night?—Yes.

1304. Therefore, what inconvenience could you apprehend from the Mothers and children being placed in one of the rooms now appropriated to the able-bodied Paupers?—It would interfere with the present occupants.

1305. But do you think that alone is a sufficient objection to giving them a portion of the best accommodation?—I think they formerly occupied very good Wards.

1306. I ask you whether the interference with classification would prevent you putting them into a better part of the Establishment?—If I were to consult my own wishes, I would say it would.

1307. Would it interfere with the health of the females?—It would.

1308. What bad effect would it produce, do you think?—I think they would be all alike; there would not be sufficient classification.

1309. How many Mothers and children are there in the Wards of which you at present speak?—Perhaps there may be 30 to-night—26 to-morrow, perhaps; the number varies.

1310. Suppose the whole Ward were full, how many would be in it?—It only contains 38.

1311. Do you see any objection to 38 Mothers and children being put into beds in the able-bodied Wards, and 38 able-bodied females being removed to the room now occupied by them?—I see a great objection, it interferes with classification; they would be thrown entirely back upon the able-bodied class.

1312. Is not the house so constructed, that you could cut off one or more rooms from the others?—Yes, by locking the doors.

1313. Don't you lock the doors?—Yes, I do.

1314. Don't the Mothers and children now use the same Ward as the able-bodied?—Yes.

1315. Is not the classification so far departed from, by them?—No.

1316. Was the clothing for the Infants made in the house?—Yes.

1317. Under your superintendence?—Yes.

1318. When you became aware that the clothing was not considered sufficient, did you make any alteration in it?—Yes.

1319. Did you consider you had a discretionary power to have such clothing made for the Infants as you or the Medical Officers thought fit?—When I got the order from the Doctors to increase the Infants' clothing, it was done.

1320. Do you consider you have a discretionary power to make the Infants' clothing in any way you think suitable; may you not cut their frocks and petticoats in any way you think proper?—Yes.

1321. Is there anything to prevent you from doing this?—No.

1322. Who cuts out the frocks?—My sister, myself, and one or two of the Paupers.

1323. Is it not the wish of the Board that the children should have their clothes made in the most advisable way, with a sufficiency of them, and cut as you think proper?—Yes.

1324. Don't they abstain from interfering with you in these matters, because they understand that you have the discretionary power to clothe the Infants exactly as you think Infants ought to be clothed?—Yes.

1325. And you may clothe them exactly as the children require?—Yes, I clothe them according to their state and necessity, I give them what I conceive to be a sufficiency of clothing.

1326. *Mr. Phelan.*—That is, if they come in wanting clothing you supply them with it?—Yes, the moment they come in they are supplied.

1327. *Mr. Hall.*—But if it were represented to you that the Infants ought to have long sleeves, that their clothes should be longer in the skirts and cut in a different way, is there anything to prevent your doing so?—No, there is not; Dr. Duncan spoke to me about lengthening the children's petticoats, but I had a decided objection to it.

1328. That was one of the cases in which your opinion did not coincide with the Doctor's?—Yes, we differed upon that point.

1329. But did you not consider that if you had agreed with Dr. Duncan on the matter, you had authority to make the required alteration in the clothes?—Yes, there was no one to interfere with us.

1330. Do you consider that the frocks and petticoats with which you have from time to time supplied the Infants, have been sufficient to shelter them from the cold?—I would say so, they are sufficiently large to fit a child two years old, and the Mothers very frequently take them in.

1331. From your own observation of the state of the children, do you consider that they have been clothed sufficiently?—Yes.

1332. Do you think they have suffered from cold in consequence of the insufficiency of clothing?—Not in my opinion.

1333. You have stated that the general regulation of the food of the Paupers was not under your control; that certain dietaries had been laid down, and that you were aware the Medical Officers had the power of ordering any departure from the general rule regulating the diet?—Yes, I thought they had the power of adding to or taking from the diet.

1334. Do you consider that the distribution of food to the children, at certain hours and times was under your control?—I have ordered the Nurses to feed them at stated times, that is, three times a-day.

1335. A certain quantity of food was allotted by the Board, with the advice of the Medical Officers for those children, was it or was it not your duty to see that they received it?—Yes, the Mothers give the food to the Infants twice a-day.

1336. Did you consider it to be your duty to give directions upon that head?—Yes, I did.

1337. So that if you thought the allowance of food to the Children should be given in 2, 3, 4, or half a dozen meals, it was your duty to see how often in the day the Children received their food?—The Mothers have the food in their own power, but I gave them my opinion that three times in the day was quite enough to feed them.

1338. Then you did not consider it your duty to see that the Children were fed a certain number of times in the day?—No, when they were in the care of their Mothers, I did not consider it so.

1339. Do you consider when they were under the care of their own Mothers, the Mothers

17*th December*, 1841.

Miss Esmond.

could best regulate the times and periods at which they should be fed?—Yes, but I gave them my opinion as to what I thought ought to be done, and I left them to follow that opinion, without any compulsion whatever.

1340. Were there any Infants under your care without Mothers?—Yes, Orphans.

1341. To whose charge did you entrust those children?—To persons I thought would best care them, those who had children of their own, and had been married.

1342. But had those persons children nursing at the time?—No, I never gave an Orphan in care to a woman who had her own child to nurse at the same time; but I gave an Orphan child to a woman who had been married.

1343. And did you give food to those persons, and leave the distribution of it to their discretion, as you would to the Mother of the child?—I was more particular in the cases of Orphan Children, I saw that they got, if necessary, an increase of milk, I sent the children down to the Doctor, and if he thought it necessary, he increased the quantity of milk.

1344. What steps did you take to see that the children had the food which the Guardians said they should have?—I made choice of the best person I could get to nurse the child, and I depended upon her to give the food to the child.

1345. Did you give a certain portion of food to the Nurse in order that she might give it to the child if she thought proper?—Yes.

1346. Did you understand that it was your duty to see that the food of the children was properly provided for them?—I saw them get their food from the Dining Hall, each woman came with her vessel to receive the quantity allowed, she got half a pint of milk, she crumbled the bread into it, and fed the child at any hour she pleased, at half past ten, or any time she wished; they all received the food from the Dining-Room.

1347. Was it your intention that the children should be fed upon boiled milk and bread?—That is the usual way of feeding children.

1348. But did you feel it your duty to give the children boiled bread and milk three times a day?—No, Sir; but they had it, they received it from the Dining Hall boiled, and they had the privilege of warming it themselves when they liked.

1349. Has that been the plan adopted?—That has been the plan adopted from the very commencement of the house.

1350. Was it ever represented to you that it was desirable there should be placed in the Day-room, beds or cradles, in order that the Infant children might be put to sleep there?—Yes.

1351. Was a representation ever made to you from the Medical Officers to the effect that there should be beds or cradles provided, or did you receive any instructions from the Board, or the Master of the Workhouse upon the subject? Did it ever occur to you that it was necessary to provide the means of putting those Infants to sleep?—I did, the beds were laid down in the Wards.

1352. Could they get to those beds during the day?—Yes, there were women appointed to take care of them, and if the Mother thought right, she placed the Infant in the bed.

1353. Did you observe that the Mothers generally availed themselves of the privilege?—In some cases they did, in others they did not.

1354. Did the Mothers make use of the privilege more than the women who had the care of the Orphans?—I made no observation of that kind.

1355. *Mr. Phelan.*—Did the Mothers in general prefer that the children should sleep in their own arms?—They appeared to do so.

1356. *Mr. Hall.*—Was the Dormitory always open for the women in which they could put the children to sleep?—Yes, the general practice has been to leave the Dormitory open.

1357. Was it not reported to you that it would be beneficial to the health of the children if they were taken into the Garden?—Yes.

1358. Did the Board ever give an order to that effect?—Yes.

1359. Were they ever let into the Garden in consequence?—Yes, and it was very difficult to get them out.

1360. *Mr. Phelan.*—What was difficult?—To induce the women to go into the Garden.

1361. *Mr. Hall.*—Were you obliged to use means to enforce that order of the Board?—Yes.

1362. You are obliged to make it a point of discipline with the Mothers?—Yes, the order was that they should attend to it.

1363. Upon fine days?—Yes.

1364. Did you ever receive orders to discontinue that practice?—No.

1365. *Mr. Sinnot.*—How comes it then that the practice has been discontinued?—Owing to the state of the weather.

1366. *Mr. Hall.*—Is it a fact that it has been discontinued?—No, the last fine day—last Tuesday week—they were out.

1367. *Mr. Sinnot.*—Would you not consider this a fine day?—No, I would call this a very cold day.

1368 *Mr. Hall.*—When were they out before last Tuesday week?—When the weather permitted, but I cannot exactly call to mind the day.

1369. Have you ever endeavoured to prevent them from going into the Garden when they expressed a desire to go into it?—No, I did not; it was not in my power to let them into the Garden, until I got the order; It has been acted on ever since.

1370 How often did they go into the Garden?—It entirely depended on the state of the weather.

1371. You cannot tell how often they have been in the Garden?—No.

1372. Have they generally shown a disposition to go into the Garden?—Some wish to go in, others do not, and I have known an instance where a Mother gave her child to another woman to take it into the Garden.

1373. Has there been any obstacle thrown in the way of those who wished to go into the Garden?—No, not since the order was given.

1374. Have any of them expressed a wish to go into the Garden when you thought the weather not sufficiently fine for them?—I never heard them express a wish to go into the Garden; It was rather a compulsory thing to get them into it.

1375. When they were in the Garden, were they under any restraint, to make it disagreeable for them to be in it?—There were two men walking after them—that was all.

1376. *Mr. Roper.*—Were those men Officers of the House?—No, there were men working in the Garden at the time, and that was the reason that these persons were placed in it.

1377. *Mr. Hall.*—What is your opinion of the state of health of the Children under two years of age, at present in the Workhouse?—They are in a very delicate state of health.

1378. Is there anything of a general character in their delicacy; are many of them suffering under any particular disorder or delicacy?—I think they are consumptive.

1379. From any experience you may have had of the management of children, do you think there is anything in the circumstance in which the children live here that would make them generally unhealthy?—I would say no.

1380. Suppose the children came into the House in the state which you describe, and that they were not attacked when here by any Epidemic, such as Measles, Scarletina, or Hooping Cough, would you expect that they would continue in that delicate state?—I would.

1381. Do you think it is the case, that children who came in healthy, and are not attacked by any Epidemic, continue in as healthy a state as when they came into the house?—I do.

1382. Do you think that the management of the children in any department here is capable of being improved?—I cannot say that, I think it is.

1383. Do you think there is any necessity for attempting to improve the condition of the Infant children by night?—No, I don't think there is.

1834. Do you think it necessary to set about improving their accommodation during the day?—Yes, if it could be done.

1385. You think the accommodation by day is capable of being improved?—Yes.

1386. Do you think that any alteration is called for in their food as to the quality, quantity of it, or way in which it is given to them?—No, I do not.

1387. Do you think their clothing at present is as good as it ought to be?—I would say it was; for in some cases I found it difficult to get the Mothers to put sufficient clothing on the children.

1388. *Mr. Phelan.*—Do you apply that observation to the Mothers or to the women who take care of the Orphans?—To the Mothers.

1389. Have you observed that any injury arose to the children from want of sufficient covering when they are removed from the Dormitory to the Day-room and back again?—I have not observed anything material, I have heard that it does exist.

1390. You have heard the women complain?—No, but the Doctors.

1391. *Mr. Hall.*—Have you ever heard women complain that the children are improperly exposed?—No, I have given my answer that they say they are too warmly clothed, which relaxes them.

1392. Have you ever heard the women complain that they have not sufficient means for protecting the children from the weather when carrying them from the Sleeping-room to the Day-room and back again?—No, the women have not complained to me of it.

1393. Have you ever heard that the women complained to any one else?—Yes, to the Doctors.

1394. Did the Medical Officers ever say to you that the women complained?—No, but I saw from the Reports that they did.

1395, When you heard that the Medical Officers had reported to the Board about cloaks, did you make any enquiry amongst the women as to whether they required cloaks, or thought them necessary?—No.

1396. Did you from your own observation, think that the children should get clothing to protect them in being brought from the Sleeping-room to the Day-room?—No.

1397. Do you at present consider it necessary to supply the Mothers with cloaks in order that they may cover their children?—I would say not.

1398. Do you think the children are more warmly clad in the House than they were before they were brought into it, or than they were when brought into it?—Yes, they have, for instance, been brought in with a piece of rug rolled about them.

1399. Is the clothing made of better material, more abundant in its quantity, and altogether better than when their Mothers brought them into the House?—In some cases, it is, in others it is much the same.

1400. The material is much the same?—Yes.

1401. But do you think there is as much of it, and that it is as well made, and as warm as that which they had before they were brought into the House?—Much more.

1402. You think that the clothing which the Infant children wear in the House is better calculated to keep them warm and healthy, than their clothing when they are brought in?—Yes, than when they are brought in.

1403. Do you think that has always been the case?—They first had the Linsey petticoats; when the order came they got the woollen.

17*th December*, 1841.

Miss Esmond.

1404. Were the flannel petticoats ordered before last Winter?—They had flannel petticoats on, last Winter.

1405. But as far as you recollect did the Infants get the flannel clothes before last Winter?—I cannot say they got them before last Winter.

1406. Do you consider that the clothing they had on, before the flannel things were ordered, was sufficient?—Yes, I did.

1407. Then the change in the clothing from linsey woolsey to flannel did not originate with you?—No.

1408. *Mr. Phelan.*—It originated with the Medical Officers?—Yes.

1409.—Do you consider the Superintendent your assistant in looking after those Infant children?—Yes.

1410. In as much as you have the general supervision of the Establishment, you cannot give that minute attention to the Nurses and Infant children that would be necessary, she discharges the immediate duties and you supervise the whole?—Yes, still not leaving it to her to do.

1411. *Mr. Hall.*—Have you any record of the time at which you made the flannel petticoats for the children?—They had flannel vests in October, 1840, but I cannot speak distinctly about the petticoats.*

1412. *Mr. Roper.*—Did all the children receive flannel vests, or only such children as the Doctors ordered the vests for?—Generally.

1413. They all had them?—I cannot exactly say all.

1414. Did the children get flannel vests as a class?—They got them as a class.

1415. *Mr. Hall.*—Is there any other Female Officer who knows more of the state and treatment of the children than you do yourself?—No, Sir, I think not.

1416. *Captain Lindsay.*—Did you ever visit the Wards at night accompanied by the Medical Officers?—I have.

1317. Did they, or either of them, complain of the over-crowding or want of ventilation?—Yes.

1418. Did you report the circumstance to the Board?—No, I did not, Sir.

1419. You have stated that you considered the temperature of the Dormitory good?—Yes.

1420. Do you know about what temperature, generally speaking, it ought to be?—I know by my own feeling.

1421. You stated that the Mothers of the children complained to the Medical Officers of the want of cloaks?—I drew that conclusion from the Report of the Medical Officers.

1422. *Mr. Roper.*—Why did not the Mothers complain to you?—I cannot say.

1423. You have stated that you sometimes differ in opinion with the Medical Officers; then I suppose we are to understand that when you visited the Dormitories at night, and the Medical Officers complained of excessive heat, that you differed with them?—I cannot say that I differed with them upon that head.

1424. At what hour at night do you generally visit the Wards?—At 9 o'clock.

1425. At what hour do the Nurses go to bed?—It depends upon the season of the Year.

1426. At what hour in Summer do they go to bed?—At half-past 7 o'clock, up to a quarter after, or half-past 8 o'clock.

1427. What is the hour in Winter?—From 6 up to 7 o'clock.

1428. Then you did not differ with the Doctors upon the temperature of the Dormitory, as you did upon some other points?—No.

1429. Then allow me to ask you if you agree with the Doctors with regard to the temperature of the Dormitory at 7 or 8 o'clock in the Evening—what temperature do you think would prevail in the room at 7 o'clock in the Morning?—Sometimes I have not.

1430. When you did agree with them that the temperature was excessive at 8 or 9 o'clock at Night, would it be better or worse at 6 o'clock in the Morning?—Surely, worse.

1431. Would any regulation make the temperature of the room as good at 6 o'clock in the Morning as at 9 at Night?—That is a difficult question to answer.

1432. You have stated to Mr. Hall, that you consider the present Day-room was an exceedingly good room. You did not then entirely agree with the Doctors as to the present Day-room being so bad as they said it was?—No.

1433. Then you differed with the Doctors upon that point?—Yes.

1434. I think you have also said that you differed with the Doctors as to the Clothing—you said that you considered the frocks and petticoats for the Infants sufficiently long and large?—I did.

1435. Have the Doctors differed with you upon that subject?—Upon the length of the petticoats they have, but upon no other point.

1436. There was an application made by the Doctors to you in writing, about the length of the Infants' petticoats; and you made an observation to the effect that there was a reason for it?—Yes.

1437. Don't you think that warmth as well as cleanliness, is, in some degree to be attended to in an Infant?—Yes.

1438. You say there were some Orphans under your care, and they were given in charge to the women who had been Mothers?—Yes, except in one case.

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* The Witness subsequently stated, after referring to a Memorandum Book that the Petticoats were given out for the Infants on the 9th February, 1841.

1439. What was done in that case?—A woman named Clarke died in her confinement, her child was kept in the Hospital, when fit, it was discharged, and I gave it to a kindly young person to take care of, the child was taken by its Father, and after taking cold, was brought back here again where it died.

1440. You were very particular in selecting the most careful women for the Orphans?—Yes.

1441. Were they nursed at the breast of the women, or spoon-fed?—Spoon-fed.

1442. In the first 100 children that came into the House under one year old, are you aware that there were but five Orphans?—I am.

1443. Are any of those five Orphans now alive?—Yes.

1444. I mean of the five in the list of 100 that came in here, under one year old, and were spoon-fed?—I believe there is not.

1445. Then notwithstanding your care in selecting the kindliest and best women you could find in this House to spoon-feed them, they have all died in one year?—Yes.

1446. Of course the Pauper Mothers who are suckling their own children would very justly object to taking another child to suckle?—Oh, she would not be allowed to do so—she would not have sufficient support for the children; when I get an Orphan she might suckle it one night, but she would not do it any more.

1447. Was there any period of time since the opening of this House that the Mothers suckling their Infants were without the means of putting them to bed in the Day-room at any one time?—No.

1448. They had always access to the Dormitories?—Yes.

1449. *Mr. Sinnot.*—Have there been any instances when Mothers were obliged to suckle children independently of their own?—No; they would not do it.

1450. Have you not occasionally given an Orphan child to a woman who had another child, to suckle it?—No, not for more than one night.

1451. *Mr. Phelan.*—Are you aware how many Orphans have been received into this House from the first day to the present period?—No.

1452. Have you any knowledge how many of them died in this House?—I think five or six.

1453. Have you any knowledge of the state in which they were, or are described to have been, upon their admission?—No.

1454. From your own observation, did any or many of them appear to be in delicate health?—Certainly they were sickly.

1455. How many were in good health?—I don't think there was one Orphan child in good health.

1456. Is there any Orphan now in the House who came in here during the first year the House was opened, being at the time under the age of one year?—There is.

1457. Who is she?—Fanny Adams.

1458. *Mr. Roper.*—Do you recollect an Orphan named Isabella Smith?—No.

1459. Do you consider that an Orphan child coming into this House to be spoon-fed, has a fair chance of life, under the care of even the best Pauper Nurse?—I think it has, for the Nurses are in general kindly.

1460. How comes it then that so many have died?—Because they came into the House in such a wretched state; there may be an exception.

1461. Can you show us six children under two years of age, who have been six months in the House, in perfect health?—I should look into the Registry; I would not venture to answer the question without a search.

1462. I believe you have had the Lord Lieutenant to look at the House?—Yes.

1463. Was he brought through all the place?—Yes.

1464. Did he see the children?—He did.

1465. Did he admire the two year old?—I cannot say.

1466. He saw every child?—He did.

1467. Were you sent to England to look after the system of Workhouse management before the House opened?—I was.

1468. What experience had you in the management of children before you were elected Matron of this House?—None.

1469. And notwithstanding that, you have differed with the Doctors with regard to the lodging of the children, by day and by night, and the Clothing they received?—I see the children day and night: I see them twice a-day; I had an experienced person over them; Doherty knows all about them. I have an opportunity of hearing the opinion of a great many persons in the House respecting the children, and I see them, perhaps, twice or three times a-day.

1470. Do you think that the opinions you hear from different persons in the House are worth more than the opinions of the Medical Officers, who are entrusted with the Hospital arrangements for those children?—No, I do not; I suppose their opinions are superior to mine.

1471. What Assistant had you in the management of the details of your department?—My Sister.

1472. What experience has she had in the management of children?—She conducted the Luxembourgh Institution for 11 years previous to her coming here.

1473. That was a Boy's Boarding School, I believe?—Yes.

1474. There were no Infants there?—No.

17*th December*, 1841.

Miss Esmond.

1475. No Nursery superintendence was required there, I believe?—There were head Nurses and Doctors there.

1476. What was the age of the boys?—From 6 years and a half to 14 and a half, or 16 years old.

1477. That was the extent of her experience as to the Nursery arrangements?—Yes.

1478. She is an unmarried lady I believe?—Yes, she is.

1479. In addition to your Sister, I believe your only Assistant in your arduous duties was a lady called a Superintendent of children?—Yes.

1480. Have the Superintendents been married?—One was married—the other was single.

1481. Is the present Superintendent married?—No, she is unmarried.

1482. What was her experience as to children before she came here?—Indeed I believe she has very little experience of anything.

1483. Of course you would naturally look to the Superintendent of Children for very material assistance in carrying on the affairs of this House?—I would expect her to give me assistance, if I had not an efficient person to assist me, the labour would be thrown entirely upon me.

1484. Do you remember an enquiry before the Board in the month of February, 1840, upon the subject of children?—I recollect being here once in attendance upon the Board, but I cannot exactly recollect the month or time.

1485. There was some objection made at that time to the management of the children, by some members of the Board?—There was.

1486. Do you recollect its being proved at that time and admitted, that the boys of from 2 to 5 years old had no female attendant sleeping in the room with them?—Yes.

1487. Do you recollect being then asked by the Board to how many children of that age, a Pauper woman could attend?—I do, Sir.

1488. Do you recollect the answer you gave?—I said 20, and the Board said 10.

1489. At night?—Yes. Then the boys were all drafted over to me.

1490. At the time the enquiry took place you did not consider, I believe, that the boys of such tender ages were under your care?—No, I did not, till I got the order.

1491. They were previously left to the care of the male Paupers?—Yes.

1492. From subsequent experience which do you think you or the Board were right?—Some women may be able to attend more children—others less, it depends upon the disposition of the person.

1493. Do you know what male attendant was provided for the children between 2 and 5 years old?—A man named Ford.

1494. Don't you think it would be a great improvement in the arrangements of this house, and a great assistance to the carrying on the business, if you had a steady, respectable married woman, or rather if the Doctors had such a person to superintend the children generally?—Oh, yes, Sir, that is what is wanted.

1495. *Mr. Hall.*—You state that the last Superintendent of children was entirely inefficient?—Yes.

1496. Did you ever report her inefficiency to the Board?—Not in writing.

1497. Have you stated verbally to the Visiting Committee her inefficiency?—Once. Mr. Law, Captain Lindsay, Mr Barlow, and another Gentleman—Mr Sinnot I believe—were the Visiting Committee.

1498. Has she been dismissed?—No, she sent in her resignation 3 weeks ago, and one of the Paupers did her duty for her.

1499. *Captain Lindsay.*—How long ago is it since you reported that to the Visiting Committee?—You came up to me one day and asked me what was I speaking so loudly about; but I cannot remember the time.

1500. *Mr. Hall.*—Have you been in the habit of reporting to the Board that admit Paupers what vacancies there were?—Every Monday.

1501. Have you reported what vacancies there were for the Infant children?—Within these 8 weeks I reported that there was no room for Nurses.

1502. You mean Mothers with children?—Yes.

1503. Have you for the last 8 weeks reported that there was no room for Nurses or children?—I think it is 8 weeks.

1504. Have your reports been attended to by the Admission Board?—Yes.

1505. Have Mothers with their Infants been admitted into the house when you had stated at the Admission Board that there was no room for them?—Yes.

1506. Have you found it difficult to accommodate those Infants as they ought to have been accommodated?—There was not room for them; no inconvenience, however, arose; I was only fearful of the Paupers being returned from the Hospital.

1507. But at any rate your report to the Board that there was no room, did not prevent them from admitting still more Paupers?—On Monday they admitted them.

1508. How many children have been admitted during the last 8 weeks?—Eleven were admitted in a week.

1509. Were they admitted in a week, as you say, when you had reported to the Board that there was no room for the children?—Yes.

1510. *Mr. Sinnot.*—You stated that you had several times reported to the Board that you had no room for the Nurses? did you ever hear what the Commissioners stated as to the average number that the house will hold?—I heard that they estimate the number at 2,000.

1511. Has there ever been above 1,950?—No.

1512. Could not arrangements have been made by which Nurses could be provided for the very destitute, to whom the Board would not refuse admission, and by which the number which the Commissioners say could be accommodated in the house, might be relieved?—Not with the accommodation that was afforded.

1513. But could not accommodation be procured?—Not without mixing them with others; they would have been mixed with persons who had no children.

1514. But if the house could hold two thousand, could not accommodation be provided for them?—Not upon the side of the house appropriated to the females.

1515. *Mr. Roper.*—Do you recollect being asked by our Chairman, at the time of the Investigation in February, whether you could suggest any improvement in the House, with regard to the children?—Yes.

1516. Do you recollect your answer?—I think it was that there could not.

1517. Are you aware that the Medical Officers have stated that they considered many and very great improvements necessary?—No, I am not aware of it.

1518. *Mr. O'Gorman.*—You stated that the Clothing at present upon the Infants is sufficient to protect them from the cold?—Yes.

1519. What is the description of it?—A flannel and linsey petticoat; a flannel vest; a check pinafore; and a calico cap and tucker.

1520. What kind of flannel is used?—Galway flannel. There is a calico body on the linsey petticoat.

1521. Did or did not the Medical Officers desire that the Clothes should be made longer for the children?—Yes, the flannel petticoats.

1522. Did they desire that the children's arms should be covered?—They did not give an order to that effect to me.

1523. I think you stated that, before you came here, you had very little experience of children of that description?—Yes.

1524. Then when you say that the Clothing was sufficient for them, upon what do you found your opinion?—Upon the class of people.

1525. Do you found it upon the opinion of the Mothers?—I found it upon the opinion of experienced persons—from the experience of some Mothers in the House, but I cannot say I ever consulted them.

1526. If you had no experience in the management of children, how could you say that the Clothing was sufficiently warm and good?—I judge from my own observation.

1527. Is not a person of common sense, who never was married, capable of forming an opinion as to the quantity of Clothing which should be given to a child?—Yes, she should be a stupid person, if she could not form an opinion upon the subject. I had a very experienced person to direct me—one who had been sixteen years in the House of Industry.

1528. Do you consider it part of your duty, or consistent with it, to differ with the Doctors upon the subject of Clothing for the children?—My opinion would have no weight with the Board, when the opinion of the Medical Officers was different from mine. The Board would, of course, be led by their opinion.

1529. Do you consider it consistent with your duty to differ with the Doctors upon the points of clothing, lodging, and feeding the children?—I do not think it is a matter of duty, either to differ or agree with them.

1530. You say there is a person who was connected with the House of Industry, and who has great experience, and from whom you derive your information?—Oh! No. I might take an opinion from her.

1531. Is it from any opinion of hers that you suppose the clothing of the children sufficiently warm?—In many cases the women have refused to increase their Infants' clothing, stating, as a reason, that when they left the House they would not have the same comforts for them, and they did not like to expose them to the cold. Sometimes the Mothers carried the petticoats of their children upon their arms, in consequence of their being too long. When they became wet they did so.

1532. Your reason for not wishing the petticoats long is to prevent the necessity of the Nurses taking them off?—Yes.

1533. Why do the Mothers tuck up the petticoats?—To keep the children clean.

1534. How many petticoats has each child?—Two petticoats.

1535. *Mr. Arkins.*—Then, if they have two, what difficulty could there be, when one was wet, to put on another?—They are not allowed to retain any clothing, except what is upon the child. When a change of clothes is required, they call upon the Superintendent for it. I make an inspection, and I see that the children are clean.

1536. Do you know how many petticoats a tradesman's child has—a tradesman with 30 shillings or 1 guinea per week?—The number never exceeds two.

1537. What is the custom pursued by the tradesman's wife, with regard to cleanliness?—She must wait till she washes the second petticoat.

1538. How many clean petticoats would she give the child in the week?—They should be shifted every week.

1539. Should they not be shifted every day? Is it not usual for a poor woman to give a clean petticoat to her child every night and morning?—I cannot say.

1540. Is it not usual with the poor women nursing children, as soon as they soil their petticoats, to put them into the beds or cradles, till they dry them?—Yes, if they had the means to do so.

17th December, 1841.

Miss Esmond.

1541. How often in the day had you an opportunitity of seeing the children?—Sometimes twice a-day—sometimes three times.

1542. Do you happen to know how often the Doctors used to see them?—Witness did not give an answer.

1543. What opportunity have the Nurses to wash themselves or their children?—They wash themselves in the Oakum Room every day. They are allowed a particular portion of soap, which is served out to them once a-week.

1544. What sort of vessel have they for procuring water?—A bucket, with a handle.

1545. How long has that arrangementbeen carried on amongst the Nurses in the Nursery?—I suppose a long time.

1546. How long?—I cannot exactly state the particular time.

Mr. Roper, examined by *Mr. Hall.*

Mr. Roper.

1547. You have been a Member of the Board from the beginning?—I have.

1548. Then you are able to inform me by whom the Matron was appointed?—The Guardians elected her.

1549. Who elected the Assistant?—The Guardians—all were elected by them.

1550. What course did they take when they elected those persons?—Most votes carried the Election—and the Commissioners did not make any objection, that I am aware of, to any of the Elections.

1551. What course did the Guardians take to ascertain that they were electing fit and proper persons to fill the Offices?—They examined, of course, the testimonials that were produced. I do believe, that at the opening of the House, none of us was aware of the very heavy Nursery charge that would be imposed upon the Matron of the House, or such Assistant as she might be allowed under her charge.

1552. How long is it since the last Superintendent was appointed?—I was not present at the Election, but I have never known any Election at which, individually, I was so much dissatisfied, as the Election of the Superintendent of children. I think Miss Esmond is a most suitable person to superintend and manage every part of her share in the Concern, except the management of the children.—I will except the children.

1553. How long ago is it since the last Superintendent of children was appointed?—I do not know. I was prevented by circumstances from attending the Board at that time, and being present at that Election.

1554. Were not the Board of Guardians aware, at the time, of the Election of the Female Officers, that they were unmarried women?—Yes; and if they were not they ought to have informed themselves on the subject.

1555. *Mr. Arkins.*—Do you think that Miss Esmond or any other Matron, having to attend the Workhouse department, and all the rest of the Establishment, including the management of 960 women, and 4 or 5 hundred children, could pay the requisite attention to the Infant Paupers?—I have always thought and said, that there ought to be a steady matronly woman for that department, and that she should be almost exclusively under the control of the Doctors.

Saturday, 18*th December*, 1841.

18th December, 1841.

See Appendix No. 9.

Mr. Hall said, he had a Return, procured at the request of Mr. Roper from the present Superintendent of the Foundling Hospital, showing the number of Infants admitted each year, from the year 1798 to 1831 inclusive, the number of those Infants who died before they were sent to nurse, the number who were sent to be nursed in the Country, and the number who died at nurse in the Country; showing also the age at which these children died, from the first to the thirteenth year inclusive. He had also another Document, which was a Return prepared in the Office of the Architect of the Poor Law Commissioners, showing the dimensions of the new Day-rooms built by the directions of the Commissioners for the North Dublin Union, the number of windows in each, and the size of the windows.

See Appendix No. 4.

Mr. Crean, called in and examined by *Mr. Hall.*

Mr. Crean.

1556. You were Clerk to the Board from the commencement of the Union?—Yes, from August, 1839.

1557. Do you recollect two Letters of the Poor Law Commissioners, addressed to the Board of Guardians, one of which was dated the 25th of March, 1840, containing instructions upon the opening of the Workhouse, as to the mode in which Paupers should be admitted?—Yes.

See Appendix No. 1, 2.

1558. Do you recollect another Letter of the 29th of May, 1840, containing observations of the Commissioners as to the disposition of the Paupers when they were admitted?—Yes.

[*Mr. Hall* requested the Witness to procure him copies of the Letters in question.]

1559. You have a Book in your custody, a Visiting Committee Book?—Yes.

1560. In which certain questions prescribed by the Commissioners are printed, and answers are from time to time inserted by the Guardians, respecting the Workhouse?—Yes.

See Appendix No. 3.

1561. You are aware that the 9th question is, "are the young children properly nursed and taken care of; and do they appear in a clean and healthy state?"—Yes.

[*Mr. Hall* requested the Witness to furnish him with copies of all the answers to that question, that had been inserted in the Visiting Book.]

Doctor Kirkpatrick, called in and examined. 18*th December*, 1841.

Dr. Kirkpatrick.

1562. *Dr. Brady.*—In stating the proportion of sick and healthy children in the House, you classified them into delicate, healthy, and diseased; you said half the children were delicate on their admission; you were positive as to half been delicate; you said at a rough guess that 25 were healthy, and you also said that the remainder were in tolerable health; could you state what part of the 50 were delicate, and what part diseased?—As far as I can remember, by making a guess, I think twelve of those children, were in a diseased state, so diseased as that I did not Vaccinate them, many of them were not admitted into Hospital, and many of them died in the Nursery. I dare say we are wrong in having guessed so much, but I wish to answer the question put to me.

1563. *Mr. Sinnot.*—You said that 6 or 8 came into the Workhouse in a dying state, do you include that number in the twelve?—I do.

1564. *Dr. Brady.*—This occurred from May, 1840, to May, 1841, would you say that the same calculation would hold good, if made up to the present time?—I have made a second calculation referring back to the last three or four months of which I can give a more certain opinion.

1565. Would it materially alter your calculation if it were to be brought up to the present period?—It would materially alter it, my answers refer to May, the children admitted since are in a more delitate condition than they were first.

1566. I ask you whether in a general way we should attribute the Infants' aptitude for disease to their state of health upon admission, or to the system that follows?—In a general way we should attribute their bad health to their state upon admisson, backed by the system; to being admitted to the Workhouse in bad health, and the system of this House being calculated to make it still worse.

1567. Do you think the effect is produced half by the state of disease of the child upon admission, and half by the system?—I would not say so, I say both lead to it.

1568. Do you think giving the Wet Nurses additional diet would enable them to suckle their children with a fairer chance of their succeeding?—I think it would improve their condition, but we previously had the authority of the Board to give extra milk, and we have given it, but not in a general way.

1569. *Mr. Sinnot.*—Do you think a change of the diet is absolutely necessary for the benefit of the health, not only of the adults but of the Infants?—We should change it from stirabout and potatoes to bread and milk, and we do change it every day, in some particular instances.

1570. Would you prefer that improved mode to the present, of allowing milk to the Infants?—It is drawn for the Infant but it is given to the Parent.

1571. *Mr. Phelan.*—What proportion of the 76 children, who you said were attacked with Measles, 24 of whom died in Hospital, and 20 of whom were in a hopeless condition, were under two years of age—were any of those 76 children born in the House?—Yes, two were.

1572. Were there more than two?—Yes, three I think.

1573. And were any of the 20 now reputed to be in a hopeless state, born in the House?—Some of them were born in the House, two were born in the House.

1574. Did the 11 out of 35, reported to have died in the house, die during an Epidemic?—In general I think they did, either during or after an Epidemic.

1575. *Mr. Roper.*—Would you approve of the appointment of a Head Nurse whose exclusive duty would be, to watch over the Nurses and report accordingly?—I should strongly recommend it, but the Superintendent is the person to whom we look.

1576. That is not her exclusive duty to look after wet-nursed children?—We wished it to be so.

1577. Do you think, as far as you have seen, that we possess machinery within our reach to rear healthy children within the Workhouse, or do you think we are incapable of rearing them?—We will be always in unfavourable circumstances to rear healthy Infants in this House.

1578. Would you suppose that under the most favourable circumstances the mortality here would be excessive?—I think it would be still greater than amongst the class outside the House.

1579. Do you mean the class labouring under the same sort of destitution?—I do.

1580. *Mr. Phelan.*—What are your reasons?—My principal reason is that children being collected together, there would be a liability of an Epidemic spreading; frequent admissions, from time to time, will always supply us with contagious disease, and once the disease is admitted, it will be always difficult to prevent it from spreading amongst the young class of children; it is a most usual circumstance for children outside this House to escape that disease until after they have got strong, whereas here I think our Infants will always be liable to run through the danger of Epidemics within their first two years, and we have had the melancholy results of that fact.

1581. *Mr. Roper.*—Do you think that the state of health of the children generally upon their admission into this House, would account for the mortality that has taken place amongst them?—Certainly not.

1582. Could you ever calculate upon an Establishment of this kind being twelve months free from an Epidemic?—I think not.

1583. Is it not possible to rear a child or any other animal so as to provide the means of

18*th December*, 1841.

Dr. Kirkpatrick.

temporary existence, and at the same time sow the seeds of premature decay and death?—I think so.

1584. *Mr. Hall.*—May I ask you whether it is impossible in an Establishment of this kind, to provide the means of sustaining the life of an Infant, without incurring the evil of premature decay and death?—I think it is possible.

1585. *Mr. Phelan.*—When you examine the Paupers every alternate Monday, do you make any record with regard to the state of health of the individual whom you have examined?—No, except with regard to Vaccination.

1586. What direction do you give a person who appears to you to be in such ill health as to require to be sent to Hospital?—I tell the Nurse to send the person up at once to Hospital, or I write the name of the person on a bit of paper, with the number of the Ward.

1587. Suppose there were a Book in the Probationary Ward, in which the names of those who were admitted by the Admission Board were entered for you, to save time, and in which Book you should record the disease of each person, who should appear to you to be ill, as a permanent record, omitting the name of any person who was not ill, would you consider it to be a good and sufficient mode of entry?—From what I have heard upon the investigation, I think such a Book necessary, but I think it would be a better plan to record the health of each person.

1588. If 20 be admitted upon a day, and 8 of that number were in ill health, would it not be a sufficient document to guide the Deputy Master to enter all those in good health who were not specified by you as in bad, and then leave him to adopt your entry of the persons who were in bad health?—I think it would not be sufficient.

1589. You think the Medical man ought to mention every case whether the Pauper should be in good or bad health?—I think he should be particular in entering the species of disease.

1590. *Mr. Barlow.*—I ask you whether you think it would be desirable if the column now supposed to be filled up by the Guardians were left in blank, and we were to send the Book into the Probationary Ward, and when you commenced your Medical examinations, fill it up in the proper form?—That would answer.

1591. *Mr Phelan.*—Have you examined the Record of Sickness and Mortality?—Not very lately, I have looked over it.

1592. Do you consider that a correct Document, such as was intended by the Poor Law Commissioners?—I do not think it fully correct.

1593. Do you think it nearly correct?—I do not think it is near being correct.

1594. Are you in the habit of keeping that Book? do you make the entries in the Book in the cases of your own Patients?—Not all.

1595. Do you make many of them?—I make many of them, but I don't enter the name, the name is entered by another person. The disease is entered by us.

1596. Show me your hand-writing in this [a Book handed to Witness,]. From your examination of this Book, and the knowledge of its contents, do you think it is a correct Record?—As far as I can see, it is.

1597. Are you able to state of your own knowledge, if that is a correct Record?—I will not vouch for its correctness, I do not know of myself that it is correct; but I know of no inaccuracy in it.

1598. *Mr. Hall.*—Are you aware of this regulation of the Poor Law Commissioners, "*that the Medical Officers shall enter and accurately keep the Record of Sickness and Mortality, in which shall be inserted the name of every Pauper Patient under his care; the name of the disease, its date and termination; and make such other observation as he shall think fit to make?*"

1599. Have the Medical Officers understood that; have you satisfied yourself that the Book is kept in accordance with the instructions received?—I have not filled it up myself in all particulars, I will explain the way in which I kept the Book, if asked.

1600. How is the Book kept?—One of the Paupers enters the name of the person upon admission, he brings the Book to us and we state the Patient's disease. Mr. Phelan stated that the column of disease was perfectly useless.

1601. *Mr. Phelan.*—Did I desire you to discontinue it upon my authority?—You did not.

1602. Did you conceive I had authority to give you that direction?—I thought your's a very good opinion; I was heartily sick of the column before, and when backed by your opinion, I felt myself justified in not much attending to it.

1603. Did you copy the column correctly?—Correctly, I did. It is a difficult thing with one Book to make entries correctly, when I wanted the Book, Dr. Duncan had it, and when we both wanted it, it was in the Board-room. I would account for the omissions in the Book in some way by the difficulty of carrying about the Book.

1604. Do you think there should be two Books?—It would be a facility.

1605. Did you ask for a second Book?—No, and my reason was, I did not think it important.

1606. You alluded to the Column of Treatment. Do you think it important that the Column of Disease should be filled? Was that Column filled?—In most cases, if it could be done, it was filled.

1607. Suppose I was to show you, that out of 87 cases, (that being given as the number of deaths of Children under two,) the diseases of a great number were not entered at all; that out of 87, 42 only were entered, while 45 were not entered; would you say the Book was kept correctly?—No, but I would fill up the inaccuracies in 24 hours.

1608. But should not the Book be an accurate Record, so that from week to week, the Board or any authority might view it?—It is not accurate; the more important duties of our situation prevent it from being accurate.

18th December, 1841.

1609. *Mr. Hall.*—Have not the Board of Guardians remarked upon the insufficiency and inaccuracy of the Book?—Yes.

Dr. Kirkpatrick.

1610. They communicated it to you?—Yes.

1611. How long ago?—Four or five months.

1612. You state that you could now supply the inaccuracies in the Book, from what source could you supply them?—From the Medical Prescription Books.

1613. Would there be any difficulty in filling up the Book as you went along?—No, but immense loss of time.

1614. Is there anything very voluminous in it?—Why, it would be very difficult to enter the cases of 350 Patients.

1615. Is not the name of the Patient filled up by somebody else?—Yes. I am free to admit the Book has not been filled up properly, and there are several omissions.

1616. Is there any other Book which gives a record of the patients?—There is another Book, in some degree similar, which enumerates the names of the persons in Hospital.

1617. Is not this the only Book to which the Board can look for the number of Patients in Hospital, or the nature of the diseases under which they labour, the treatment or the result of the disease?—It is the only Book to which the Guardians can look; but we can look to a great many others.

1618. Is it not important that the Board should have information whenever they please?—I did not deny that the keeping such a Book was useful.

1619. Were you not aware it was a prescribed duty of the Medical Officers to keep that Book?—I was.

1620. Then ought it not to have been kept?—I think it ought.

1621. Did you ever make any representation to the Board or the Commissioners that there was any serious impediment in the way of that Book being kept?—Verbally I did.

1622. What led you to form an opinion that the Book was not important?—When I was appointed a Surgeon to this house, I went to England to visit some of the English Workhouses for the purpose of ascertaining the precise duties which I was called upon to perform. I there asked some questions with regard to the Medical Books in Workhouses, and I found that, so far from their being accurately kept, in some instances there were no entries at all.

1623. *Mr. Phelan.*—And do you justify your not having kept the Books by the circumstance of such Books not having been kept in other places correctly?—No, but I give as a reason, that we had no communication from the Commissioners with regard to the importance of these Books when they were sent to us.

1624. Is not this the only Book in this Establishment by which the Guardians could know, not only the numbers sick, but their illness and their deaths?—Yes.

1625. Then the Guardians, not having that Book filled before them, would be unable to have the information which they might require, unless they applied to you to give it to them from private Books?—They would.

1626. Do you think your private Books the proper record?—I think there should be a Book of that kind.

1627. Don't you think it would give you more trouble to go over your notes and describe the Diseases for the Guardians than to keep a record of that kind from week to week?—I do.

Dr. Browne, called in and examined.

Dr. Browne.

1628. *Mr. Phelan.*—I asked you for a return of the number of children prescribed for, from the commencement; have you made it out?—I have.

See Appendix No. 5.

1629. Have you made out the return from looking over the Books?—In the first part of the account I made a great deal of it out from memory, for I had no record of the children, but they were so frequently coming to me that I knew their names. There were 218 children under treatment; 56 not. Those 56 might have required Medical assistance occasionally, but they were not under what I call "treatment."

Dr. Kirkpatrick, again examined.

Dr. Kirkpatrick.

1630. *Mr. Phelan.*—Have you had much Fever in the Workhouse?—No, very little.

1631. Have the Nurses attending the children had Fever?—No.

1632. When Wards are crowded, is Fever a Disease that ensues—is is a Disease that follows from the over-crowding of Day-rooms or Dormitories?—Occasionally it does, but not invariably.

1633. Did Fever, not being connected with Measles or Hooping-cough, occur in the cases of one or many of those children under two years of age?—If you mean contagious Fever, I consider Infants are exempt from Fever.

1634. Do you consider Infants exempt from Fever?—Yes.

1635. Has Fever occurred amongst them?—No.

1636. As it has not occurred amongst the Nurses, how do you explain the circumstance of their being so free from it in Wards which are represented by you to be unwholesome, unventilated, and injurious to the lives of the Infants?—I explain it by the fact that this Establishment has not been at all subject or exposed to Fever.

1637. Is it not the opinion of many respectable Medical men that Fever is generated under certain circumstances, such as want of ventilation, crowded Rooms, and several other causes?—The causes of Fever which you mention are thought to produce it, by several Medical men.

18*th December*, 1841.

Dr. Kirkpatrick.

1638. As Fever has not prevailed in the Nurseries of this Establishment, is it not *primâ facie* evidence in favour of the healthfulness of the Wards?—Many of the women lost their health in these Wards. It is *primâ facie* evidence that they were exempt from Fever, and that the crowded state of the Room did not produce Fever.

1639. *Mr. Hall.*—Is Fever found to be the particular Disease which is generally generated by crowded and unwholesome dwellings?—Not generally, but frequently it is.

1640. Is it not in that particular way that crowded dwellings are supposed to be unwholesome, namely, their tendency to produce Fever?—Crowded dwellings frequently produce Fever, but there are other Diseases which they produce even more frequently.

1641. Have you found that Diseases prevail amongst the Mothers of those children that inhabit the Dormitories, stated to be so crowded?—We find that several of them lose their health from diarrhœa, hectic Fever, and other affections. Their health became impaired, and they were obliged to cease from Nursing.

1642. *Mr. Barlow.*—You have stated that you consider the Infants exempt from Fever?—I do.

1643. Which do you consider the Infants or Adults are most injured by bad atmosphere?—I think Infants are.

1644. Have any of the Mothers, in your opinion, suffered from living in the Dormitories, where their children are?—I do not remember.

1645. *Mr. Roper.*—Are Scrofulous Diseases ever produced from over-crowding?—They are.

1646. Is it possible to produce Scrofula without Fever?—I think so.

1647. Then it does not follow that Scrofula cannot be produced, because Fever has not been produced?—Decidedly not.

1648. Which is Scrofula or Fever more injurious to public health?—I think that Scrofula is far more destructive to human life.

1649. You think that the crowding together of persons tends to spread Scrofula?—Yes, it is an impression upon my mind that the sleeping together of Scrofulous persons spreads the disease.

1650. *Mr. Phelan.*—In answer to a former question, you said that out of 76 Patients who took Measles, 24 died?—I stated so.

1651. You stated that only one of them died of Measles connected with Croup, and that the remaining 23 died of Consumption?—Not a Patient died of Measles alone.

1652. Do you mean to imply that those 24 died not from Measles, but from Consumption?—I mean that the 24 died in consequence of the delicate state of health in which they were, when attacked by the Measles.

1653. Do you consider that an answer to my question?—I do not mean to imply that the Measles had no share in hurrying the death of the child.

1654. When a child is taken ill of Measles, and dies within 10 days or a fortnight, of what is that child, in the ordinary acceptation of the word, said to die?—What do you mean by the ordinary acceptation of the word?

1655. I mean, for instance, when a child takes Measles, and dies in a few days, what is it said by the public to have died of?—Of Measles.

1656. How soon did the children who were attacked with Measles, come under your observation and treatment after they were attacked?—Immediately.

1657. Then you had them upon the 1st or 2nd day?—I had them upon the 1st or 2nd day after the eruption.

1658. At what time do you think the eruption subsides, and the Patient may be said to have passed through the disease?—In an ordinary case, the eruption commences upon the 4th or 5th day, and subsides by the 12th or 13th day.

1659. Would you say that the child goes through the Measles on the 13th day?—No, a Feverish condition of body remains, accompanied with a Cough.

1660. Is not that Feverish condition produced by the Measles?—I think so.

1661. You stated in your answer that the children who died, did not die of Measles, but of Consumption?—My answer was, that no child died of Measles alone, that is, Measles unaccompanied with other diseases.

1662. Is it usual for children to die of Measles without a complication of diseases?—It frequently happens.

1663. Of what disease do they then die?—Of Measles when it is of a bad nature.

1664. With what symptoms?—The whole symptoms of Fever succeed. When they have bad Measles they often die before their chests are much affected; I have from you a Return of the 24 cases alluded to—24 deaths from Measles; upon examining the Return and comparing it with that made by the Clerk, I find that 14 died within a period of from 5 to 9 days; the average duration of their illness being $7\frac{1}{3}$ days.

1665. Do you consider that those died of any other disease than Measles?—They died in consequence of a previous Scrofulous condition of the body.

1666. That is, they had bad constitutions and they sunk under the Measles?—I consider that they were diseased before they were attacked by Measles.

1667. Do you consider they died of Measles from having been previously of bad condition of body?—They sunk under the Measles, having been previously in an actually diseased state of body.

1668. Would you or any other Medical, or unprofessional person say that the children died from any disease except Measles?—I would.

1669. Of what disease would you say that they died?—I would say that they died in

consequence of their consumptive state of body: there are two causes tending to produce death, one was primitive, namely, Consumption, the other exciting, being Measles.

1670. Were the children in Consumption before they took the Measles?—I think so.

1671. Were they under your care for Consumption before the Measles?—Many of them were not.

1672. How did it happen that many were not under your care?—The disease was latent, and had not attracted the attention of the Nurses who were taking care of the children whom the disease had attacked.

1673. Did not you, or your Colleague, see them upon coming into the Establishment?—We did.

1674. And if they were in Consumption would you not have put them under treatment?—Some of them were healthy upon their admission.

1675. Could you give a return of those who were healthy, and those who were not?—Yes, I could.

1676. Will you say, upon further consideration respecting a Patient who comes under your care in Measles, no matter whether he was in delicate or sound health previously, and dies within a period of from 5 to 9 days afterwards, that any other disease but Measles has caused his death?—I would wish to enquire into all the causes of death, and would attribute the death to the united causes.

1677. Are you of opinion that the 14 children you have mentioned died from any disease but Measles?—They died in consequence of a previous Scrofulous condition of body.

1678. Will you state of what other diseases they died—did they not die within the period during which a Patient is suffering under Measles?—They did; they died during the period of Measles.

1679. Were they affected with the symptoms of Consumption?—They had all the symptoms of Inflammation of the Lungs.

1680. Of what disease did those ten Patients die within the tenth day?—They died from a complication of diseases. They had Measles, Inflammation of the Lungs, and Scrofula.

1681. Contrasting the two classes of cases, would it not appear that the ten passed into Consumption, while the former fourteen died in active Measles?—It is by no means evident, it merely shows that the disease progressed.

1682. Did you mark in a Book the cases of those who died in a short period?—I marked the result of the post mortem examination in my Book.

1683. But before you made the examination, did you enter it in a Book?—No, and I never do so.

1684. Suppose you had no opportunity of making a post mortem examination could you give an opinion accurately?—No.

1685. Have you ever stated the cause of a person's death without a post mortem examination?—I have, and I have been wrong.

1686. Would you, if you attended a Private Family, and one of its Members died, refuse to give, if asked, your opinion of the cause of that individual's death?—No, I think not.

1687. Having made the post mortem examination, did you enter in your Book, the disease of which the Patient died?—I find that persons have died of Tubercles in the Lungs or Ulcerations in the Intestines, but in all the cases the entry is made of Tubercles.

1688. *Mr. Hall.*—In any one of those cases, do you recollect what entry is made as to the cause of death, or the nature of the disease?—I have not made a single observation in the Record upon the subject. The Clerk that Mr. Browne employed merely made the entry as to the day of the person's death; the disease is entered in all these cases accurately.

1689. When the disease is entered as Measles upon the Pauper's admission, and a new disease afterwards sets in, do you allow the original disease to remain, as the disease of which the Patient died?—That Record is most imperfect for giving information on the subject.

1690. Have you suggested any more perfect one to be prepared for you, and your Colleague?—No.

1691. Are you not aware that this Record, if properly kept, would give the requisite information?—It would give some, but not upon the points at present investigated; it would be very insufficient indeed upon those points.

1692. *Mr. Phelan.*—You have given in your Return, that some Patients suffered from Hooping Cough, others from Pneumonia, were those recent cases, or of long standing?—Some were recent, some were of long standing, the greater number were recent.

Dr. Kirkpatrick at the conclusion of his Evidence said he wished to make an explanation in reference to a portion of Evidence given by him. Dr. Phelan had asked him whether he preferred his or Dr. Duncan's calculation. He said he preferred that both should go before the Public, and he gave his reason at the time, but he feared he did so too indistinctly for the Gentlemen of the Press to understand him, he therefore wished to repeat his reason, which was, that if Dr. Duncan's calculation went before the Public, alone, it would be misunderstood, and persons would suppose that 63 out of 100 admitted into the House were consigned to their graves, that he was right in supposing that many of his friends misunderstood Dr. Duncan's calculation.

1693. *Mr. Phelan.*—Is it a fact that 63 per cent. of the children admitted into the Workhouse under 2 years of age have died in the House?—I think not.

18*th December*, 1841.

Dr. Kirkpatrick.

1694. Have you calculated what proportion to the number admitted, have died in the House?—No.

1695. *Mr. Roper.*—Are you aware of the principle upon which Dr. Duncan made that calculation?—Yes, he explained it to me.

1696. Have you ever taken the trouble to know Mr. M'Culloch's mode of calculation?—Never.

1697. Then you cannot inform me whether Dr. Duncan's principle and Mr. M'Culloch's principle are the same?—I believe they are.

Dr. Duncan, again called in and examined, by *Mr. Phelan.*

Dr. Duncan.

1698. Have you examined the Record of Sickness and Mortality lately?—I have.

1699. Is it kept in accordance with the headings of the columns?—I think not latterly.

1700. Within what time do you make it?—A good many months.

1701. Have you examined it lately?—I was looking over it the other day.

1702. Are all the cases treated by you, entered in it, disease and period of death?—Not all of the early ones.

1703. Are you aware that a great many of the cases have not the necessary entry in the column with regard to the disease?—Generally speaking of my cases, they have with very few exceptions.

1704. When a Patient dies, how is his death notified to the Board by the Medical Officers?—There has been no regular notification to the Board.

1705. What authority has the Deputy Master who copies the Record for entering the name of the Patient?—None from us, he sends round and enquires.

1706. Are you aware that the entry of death in the Record Book, and in the Return made by the Clerk, is in several instances different?—Yes, I believe so.

1707. Is not that a circumstance that should not happen; should there not be a certain mode of communicating to the Board the death of the Paupers, so that all the Records should agree?—No mode was prescribed to us for making such a communication to any body.

1708. Would it not occur to yourself that some Memorandum would be necessary?—I have always entered it as of the time when the case occurred, except when a case takes place at night, between the period of one visit and another, it may occasionally be set down as having occurred on the evening of one day or the morning of the other.

1709. *Mr. Hall.*—Are you aware that it is your duty, under a regulation of the Commissioners, "*to ascertain and report to the Board of Guardians, the probable cause and circumstances of every death which may take place in the Workhouse?*"—Yes, I was.

1710. What course have you taken in compliance with the regulation of the Commissioners?—We applied to the Board to be permitted to make a return weekly. Upon the 6th of January, 1841, we entered in our Report the following observations:—"It would be very satisfactory to the Medical Officers, as well as, they imagine, to the Board, to have a weekly return of the cause of death in each instance, appended to the Report; but for many reasons it would not be advisable to have that return published in a Newspaper."—By which, we meant that there should be a written statement, that such and such a person died of Consumption, or any other disease of which he or she might have died; that was my reason for not taking any further steps about the matter. We reported to the Board to have those things notified to the Board regularly from week to week, and they said that whenever they required the information they would apply to us for it. We made application to the Board, stating our readiness to communicate the death and circumstances attendant upon the death of each Pauper, but their answer was, that when the wanted the information from us, they would apply to us for it.

1711. Would not the more direct course have been to have complied with the regulations of the Commissioners, and have made the Report which they required, and to have continued to make such Reports till the Board informed you they considered them objectionable?—We were never required to keep a Record of the deaths that occur in the Workhouse, further than our own Record of sickness. The Record of deaths is kept by the Assistant Master.

1712. I am not speaking of that, but of one of the regulations laid down for the Medical Officers, namely, "to ascertain and report to the Board the probable cause and circumstances of every death."—What steps have you taken to comply with this regulation?—We made application upon the 6th January, 1840, and got an answer.

1713. What steps had you previously taken?—Not any; partly from not being aware of our duties.

1714. So there has not been any authentic report of the probable causes of deaths?—No.

1715. *Mr. Phelan.*—Is it your opinion that it is desirable this should be done?—Certainly.

1716. *Mr. Barlow.*—Did I understand you to say the Board did not wish you to report the cause of deaths in particular, or not report at all?—We reported.

1717. You advised all the cases to be inserted—they recommended that it should not be done; but did you understand them to direct that there should not be any entry of the deaths made, or reported to the Board?—Certainly not.

1718. *Mr. Phelan.*—Are you in the habit of treating the lighter cases in the Wards, without sending them to Hospital?—We prescribe for some children in the Nursery.

1719. But where a Patient becomes so ill as to require to be sent to Hospital, you transfer the Patient to it?—Yes.

1720. Has the Hospital ever been so crowded as to prevent your doing so?—Oh! yes.

1721. You leave the Patient in the Dormitory, then?—We are obliged to do so.

1722. How many such cases have you had?—Very few. Scarcely any.

1723. Has Fever ever occurred amongst the Nurses in charge of those children?—There was one case, and only one, that I now remember. That was a very bad case indeed.

1724. Should you expect that Fever would occur under the circumstances, namely, crowding of rooms, and want of ventilation in the Dormitory and Day-room?—I would.

1725. Yet it has not occurred frequently?—Not frequently.

1726. Fever is of rare occurrence amongst Infant children, is it not?—It is.

1727. *Mr. Hall.*—You mention one case of Fever—how many more occurred?—There may have been more, but I will not charge my memory distinctly with it.

1728. *Mr. Phelan.*—But the number was very few, was it not?—Yes.

1729. I find by a return which you have sent me, that of 50 deaths which took place in Patients under your care, 27 were cases of a more or less acute character, and 23 of a chronic nature; the deaths are thus classed:—12 of Consumption; 5 of Hooping Cough; 5 of Inflammation of the Lungs, connected with Consumption; 3 of Scarletina; 9 of Water in the Head; 2 of Small Pox; 2 of Convulsions; 3 of Inflammation of the mucous membrane of the Lungs; 4 of Measles. You stated that the Patients who got colds, died slowly of Consumption, or of affection of the Lungs; I find here a case of Measles, which terminated fatally upon the 6th day after you began to treat it; I find that another died upon the 6th day of Croup and Measles; another died upon the 6th day; a fourth upon the 11th day; a fifth upon the 17th day. Now of what disease do you consider the two first Patients in the list died?—Of acute Pneumonia, the Tubercles were very small, and had not made much progress, but they were sufficiently distinct to be observed.

1730. Would you not have said in ordinary language that was a death from Measles?—No, I would have said it was a death from Pneumonia, and that had the child lived, she would have fallen into Consumption.

1731. Did she not die within the period during which Measles is an active disease?—No, I think not, it was the Consumption, and not the disease which killed her.

1732. If you attended a person's child for Measles, and it died within the 6th, 9th, or 10th day, and he asked you did it die from Measles, would you, or would you not say it had died from that disease?—I believe a child may die of Measles without any complication of diseases, but I believe that the child of whom I speak did not die in this way.

1733. What I want to know is, if a certain number of children take Measles upon the 1st of January, and die within six days, no matter what complication of diseases may have affected them, will not the community regard the cases to have been cases of Measles?—I think it right to speak correctly of a disease.

1734. Will the community understand that correct phraseology?—I think they will.

1735. You then will not consider the Public justified in saying that a Child died of Measles, if she or he happened to have an affection of the lungs, or a complication of diseases previously?—We would assign the proper cause of every disease.

1736. Do you think they would understand a person who said this was the cause of the death?—I think that if a Medical Man said that was the cause of death they would understand him.

1737. You have the admission of a Child into Hospital on the 30th September, and its death on the 1st of October—Is it usual to transfer a person from the Nursery to Hospital in Consumption?—[No answer].

1738. You stated that the number of cubic feet of air necessary for an individual was 666 in the 24 hours?—Yes.

1739. Are you still of that opinion?—I am.

Mr. Phelan.—I have here an authority, Sir H. Davy, that concurs with the space afforded in the Dormitories here, and which computes the number of cubic feet of air necessary for the respiration of a person during 24 hours to be 500 feet, that is 250 feet for the 12 hours.

Dr. Duncan.—I can also bring Mr. Phelan the authority of Dr. Alison of Edinburgh, upon the subject.

Mr. Phelan.—He is very good authority upon any subject.

1740. You allow as much air for an Infant as for an Adult?—I do, because an Infant respires more frequently than an Adult.

1741. When you spoke of your calculation respecting the mortality of Infants, did you mean that 63 per cent. of the Infants had died in this Workhouse?—I did; within the first year, and amongst that class.

1742. Have you calculated what the mortality has been amongst that class, for a longer period?—No, I have not, but I expect it would be more favourable.

1743. If you had expected it, why did you not supply the information to Mr. Roper?—Because I had not time to do so.

1744. Did it not occur to you, that if it was not your duty to prepare a return which would correct an excessive computation of mortality at one period, that at least such a return would be a desirable one, for the Board and the Commissioners to possess?—I am quite willing to make a return of the most favourable year, in reference to the mortality of the Children.

1745. Why not make it from the 1st of May, 1840, to the 1st of December, 1841?—I have no objection to do it, if you give me time to make the calculation. I have no wish to conceal or exaggerate any fact.

1746. *Mr. Hall.*—Was the mortality of 63 per cent. amongst children under 2 years old?—Yes.

1747. *Mr. Phelan.*—But you are aware that if you made the computation from the 1st.

18th *December*, 1841. Dr. Duncan.

of May, 1840, to the 1st of December, 1841, it would be more favourable?—I suspect it may be more favourable—I do not know exactly.

1748. In this list of diseases which represents 50 Patients to have died, are there not many of the natural causes which lead to the death of children in other places as well as in this Workhouse, such as Measles, Inflammation of the lungs, Small Pox, Scarletina, and so on?—There are; but it was the mode and circumstance under which these cases terminated fatally which led me to form the opinion which I did.

1749. Are not children who are congregated together in a place like this Workhouse, much more liable to be attacked by contagious diseases than the community at large?—They are.

1750. Will it not be an inducement for a woman who has a sick child to apply to the Workhouse for relief, when she knows that it will be provided with Hospital and Medical attendance?—Certainly.

1751. There have been several cases of water on the head, at what age does that Disease generall occur?—It generally occurs in the case of young children, at the period of dentition which is about the 8th month.

1752. There are 9 cases here, all of which are under a year old, several under 6 months; have you found water on the head of more frequent occurrence amongst an equal number of children in the House, than outside of the House?—I think it is more frequent inside the Institution, but we have had several cases that have been cured.

1753. Have you any recollection whether the children who have been discharged from this House have been, comparatively speaking, in worse or better health than those children who remained in the House?—I cannot speak with regard to the children who have been discharged, because I have no record respecting them, and they left the House rather suddenly, without our previous knowledge.

1754, Would you consider the fact of their having gone from the House as an indication that their health was good or bad?—I don't think the circumstance, taken in the abstract, is any evidence of the fact; many that left the House left it, I think, in consequence of the children falling into a bad state of health; I have known cases of that nature.

1755. Will you have the kindness to look to that paper—is it written by you, (handing a number of the "Medical Press" to witness)?—It is written by me.

Mr. Phelan then read the following paragraph from the Publication:—"I think it due to my Colleague, Dr. Kirkpatrick and myself, to correct a statement reported to have been made by Mr. Phelan, and the Master of the North Dublin Workhouse, at the meeting of the Board of Guardians last Wednesday, after we had retired from the Room, namely, that we are not in the habit of inspecting the Paupers until several days after their admission."

1756. Did you ask me if I had so stated?—No.

1757. Would you not upon consideration have thought it more desirable to have asked me about the fact, instead of inserting it in a Publication without consulting me upon the subject?—The statement to which I alluded went forward before the Public, it was not contradicted, and I think it was calculated to injure me and my Colleague in the eyes of the Public and the Profession.

1758. Would it not have been a more regular mode of proceeding if you had consulted me before you published such a letter?—It would have been more satisfactory if I had first asked you had you made use of the observation, and then written the letter, but I considered it necessary to correct a public misstatement.

1759. When you saw the misstatement in the papers that 6 of the Children were in bad health and 94 in good, upon their admission, did you take any step as one of the Medical Officers of the Institution to correct it?—I corrected a statement made by Mr. Roper, at the Board of Guardians.

1760. Did you take any step to correct the misstatement to which I refer?—I think I am at liberty to correct any statement which is calculated to injure my own character, and I leave the defence of the Board of Guardians to themselves.

1761. Don't you consider it your duty as a Medical Officer to correct any misrepresentation that occurs?—Not through the Public Press.

1762. Did you place any document before the Board or any of the Authorities of the Institution, correcting the misstatement?—I did not see the misstatement till after the meeting of the Board when the subject was discussed, and then I took the opportunity of disclosing my mind freely, particularly as I was asked to do so.

1763. *Mr. Roper.*—How far do you consider that the statement contained in the resolution I brought forward, was erroneous?—In stating that all the hundred children were in good health upon their admission except six.

1764. Does it not appear by our Books that they were so?—I cannot say—I have not seen it.

1765. From whom do you believe I obtained the Return upon which I founded that resolution?—From the Clerk of the Board.

1766. Do you believe that the condition in which those children came into the Workhouse was sufficient to account for the Mortality that has taken place amongst them?—No, I do not.

1767. Do you think that the Mortality which has taken place was sufficient to call for the Investigation that has been carried on in reference to it?—I do, quite sufficient.

1768. Have you made any calculation as to the rate of Mortality amongst the Children born in this House since its opening?—I have made a calculation, it is here.

1769. Have you made it the same way in which you made the other calculation?—Not exactly. I think this is a more favourable way to the Institution.

1770. Is it equally correct?—I don't know that it is, because it refers only to a certain period of time, and the rate of Mortality outside the House is not inserted. "The total Births from the opening of the Workhouse up to December 15th, 1841, were 35. Of these only 5 were delicate Children, the rest were strong and healthy. The Deaths were 11; 1 was dying when discharged, and is since dead; 2 died since re-admission; 11 have left the House, and have not since been heard of. Of those remaining in the House, 1 twelve months old, is very delicate; 2 under twelve months, are delicate; and 7 are in good health. The average time spent by each of the Survivors now in the House, and those discharged, but not heard of, is 88 days. To ascertain the rate of Mortality per cent. for one year it is necessary to calculate the probable number of deaths in these 20 children for the remaining portion of a year, viz. 257 days. This, at the most favourable calculation, of 18 per cent. per Annum, which is about that of London, for children under 1 year, of all classes, would give 2.57 to be added to 14, the actual number of deaths as above shown, which would make the rate of Mortality to be 47.2 per cent. per Annum."

1771. *Mr. Barlow.*—Did the 11 children specified in the Return, die of an Epidemic?—No, they did not; they died of different diseases.

[Witness then referred to a Table, for which see Appendix.]

1772. *Mr. Roper.*—Have the Infants born in the House any advantages over other Infants received here?—They have; for a considerable time they are kept in a fine airy room; they are not at all crowded.

1773. In what state were they born?—They were fine healthy children.

1774. Do you think if this class of inmates were deprived of their airy room, and heated like the rest, the mortality amongst them would be greater or less?—I think it would be greater if they were sent out early from the Lying-in Ward.

1775. *Mr. Sinnot.*—Do you think are many of the Mothers labouring under depression of spirits?—No, I would think not.

1776. *Mr. Roper.*—Have you been in the habit of attending the Workhouse more than once a-day?—I have.

1777. What is the greatest number of times you visited a Patient in the 24 hours?—I repeatedly visited the Workhouse three times a-day; sometimes four times.

1778, How can you prove this?—From the testimony of the Nurses, and that of Mr. Browne, the Apothecary.

1779. What is the earliest or the latest hour at which you have visited this Workhouse?—Between 7 and 8 o'clock in the morning, and 11 and 12 o'clock at night.

1780. Are you aware of Mr. Phelan's Report upon the Medical department of the Workhouse?—I read it.

1781. What did he say of the way in which the Medical and Surgical duties are performed in this Establishment?—He said they were faithfully discharged.

1782. Had he made an examination of this Honse previously, so as to enable himself to form an opinion on the subject?—I believe so, but I cannot speak accurately upon the matter, as I was not in town at the time.

1783. *Dr. Brady* (*to Witness*);—In the absence of Dr. Kirkpatrick, I wish to know if what you have said in reference to your visits to this Institution, equally applies to him or to yourself?—He has been here repeatedly at night.

Dr. Duncan then tendered as Witnesses, many of the Mothers of children who had died in the House, to be examined.

Mr. Hall stated that he did not consider it at all necessary to examine the Witnesses tendered by Dr. Duncan, in order to corroborate his testimony; but added, that if pressed to examine them, he would do so.

Dr. Duncan did not press the point.

Mr. Roper, at the conclusion of the Investigation, said that some of his brother Guardians had considered that the Investigation was unnecessary, others regarded it as too long; but there was one point upon which he made no doubt they should all agree, namely, that nothing could exceed the fair and gentlemanly manner in which it had been conducted by Mr. Hall; and that he had given every fair latitude in the Examination of Witnesses that could possibly be expected from him, in his official capacity. Whether he himself had been right or wrong in the course that he had taken, should be decided by a more extended circle than the North Dublin Board of Guardians. None of them were infallible; but he had acted upon full deliberation in pursuing the course he had done; and with every good feeling and respect for the opinion of his brother Guardians, he should always assert his right as an independent member of the Board, to act as his own conscience might direct, without reference to any agreement or disagreement with others, as to the means or the mode of redressing grievances which he believed existed.

Dr. Brady said that he fully concurred in anything which had fallen from Mr. Roper, in reference to the courteous, fair, and gentlemanly manner in which the Investigation had been carried on; and he was equally satisfied that Mr. Roper was actuated in bringing forward his resolution, by the most honourable motives; but at the same time, he felt satisfied that they possessed sufficient machinery within the walls of the Institution to remedy the evils complained of, and he looked forward to the time when they would be able to make that machinery effective.

CLOSE OF THE INQUIRY.

APPENDIX.

No. 1.

Extract of a Letter from the Poor Law Commissioners to the Clerk of the North Dublin Union.

POOR LAW COMMISSION OFFICE, DUBLIN,
31*st March*, 1840.

SIR,—The Poor Law Commissioners having, by their Order under Seal, bearing date the 23rd instant, declared the House of Industry of Dublin, the Workhouse of the North Dublin Union, fit for the reception of Destitute Poor, wish to direct the Guardians' attention to certain points requiring their especial consideration in administering the relief provided by Law. . . . . .

Great caution will be necessary at the outset in granting admissions to the Workhouse, even to those poor persons of whose destitution the Guardians entertain no doubt; for a large influx at first, before due preparation has been made, and before the Union Functionaries have been properly trained and prepared, might not only cause much suffering, but also bring discredit on the Workhouse system of relief.

The number of admissions should therefore be regulated according to the means of accommodation actually existing in the Workhouse, and all the inmates should be duly classified, clothed, and provisioned, in accordance with the Workhouse Regulations; for unless the organization of the Establishment be strictly enforced in every department, as prescribed by the Regulations, the Workhouse will not be effective as a medium of relief, or as a test of destitution. Too much care cannot be given to this subject, and more especially at the outset. . . . . .

By order of the Board,

W. STANLEY, *Assistant Secretary.*

To the Clerk of the North Dublin Union.

No 2.

Copy of a Letter from the Poor Law Commissioners to the Clerk of the North Dublin Union.

POOR LAW COMMISSION OFFICE, DUBLIN,
19*th May*, 1840.

SIR,—As the Guardians of the North Dublin Union are now rapidly proceeding with the admission of destitute poor persons into the Workhouse, the Poor Law Commissioners are desirous of directing their immediate and careful attention to certain points, on which the future well-working of the Union will mainly depend.

The Commissioners consider it of great importance that the Guardians should select for admission from among the numerous applicants for relief, only such a moderate number at any one sitting of the Board, as can be conveniently cleaned, classified, placed in their proper wards, and registered, in course of that and the following day. And the Commissioners are of opinion that it would tend materially to the efficiency of the Workhouse, if, previously to the admission of Paupers on any day fixed for that purpose, the Board of Guardians were to receive from their Visiting Committee, a report as to the condition of the Paupers already in the House, stating whether they had all been disposed of in accordance with the Regulations.

The Guardians are aware that all the Officers of the Workhouse are bound to observe and enforce the Regulations in every particular; this can be readily done if no undue pressure is brought upon them by the admission of the Paupers in large numbers at a time, but if the Paupers are admitted in unmanageable numbers, and without due precaution, great evil must ensue.

The Regulations will be disregarded, and disorderly practices will be introduced into the Establishment, which it will be extremely difficult afterwards to eradicate.

The Workhouse, in the absence of strict discipline, will become a place to which the idle will resort, to the exclusion of those who are real objects of charity.

The Officers of the House will be discredited, and incur the consequences of incapacity, or an apparent necessity will arise for a staff of Officers and servants more numerous than would be otherwise required: the Registry will be imperfectly kept, the Admissions and Discharges incorrectly entered, and the Accounts of the Union will consequently become confused; and finally, the system of relief which the Guardians have to administer will appear (what when properly administered it is not) insufficient for the object in view.

These mischiefs are obviously most likely to arise upon the first opening of the Workhouse, when the importunate claims of so many poor persons will be urged either by themselves, or in their behalf, upon the Guardians' attention; and it is the more to be apprehended in the case of the Dublin Unions, from the circumstance that their Workhouses being opened while no relief under the Poor Law is given in the neighbourhood, are attracting from all parts of the surrounding country those poor persons who need, or who profess to need, such relief.

The only way of guarding against the evils apprehended, is for the Guardians to be vigilant and wary at the outset; to take care that from the very first step the system of management prescribed by the Regulations be scrupulously maintained; that cleanliness, order, and discipline, be at once enforced, as well as the two important particulars of classification and employment, and that the Accounts and Registries required to be kept, be never suffered to fall into arrear.

It is incumbent on the Board of Guardians so to restrict the admission of Paupers as to secure these objects, and also to see that the Visiting Committee, the Finance Committee, and every other Committee appointed to superintend any special department of the administration, perform its functions diligently and punctually.

The Poor Law Commissioners will at all times be ready to aid the Guardians in acting upon the foregoing suggestions, and in carrying out the system in all respects.

By order of the Board,

W. STANLEY, *Assistant Secretary.*

To the Clerk of the North Dublin Union.

No. 3.

ANSWERS TO QUERY No. 9, IN GUARDIANS' VISITING COMMITTEE BOOK.

QUERY 9.—Are the Young Children properly Nursed and taken care of, and do they appear in a clean and healthy state?

DATE.	ANSWERS.
1840,—May 29.	Tolerably so.
July 4.	Properly nursed and cared, but not separated from the able-bodied women.
11.	We believe they are properly taken care of.
* 18.	Many of the Children (Females) have sore eyes, and are in their beds.
25.	Yes.
	In general they are.
Aug. 24.	Properly taken care of, and the general appearance is healthy.
* 31.	Several Children suffering from Opthalmia.
Sept. 9.	The Children are clean, and appear to be healthy.
16.	We think so.
28.	They are.
Oct. 5.	They appear to be in a healthy state.
12.	The Children in general appear to be in a healthy and cleanly state
19.	Yes.
26.	They appear to be in health and cleanly.
Nov. 2.	We believe they are well taken care of, and appear healthy.
9.	They are, but the floor of the Room is in a sad state.
15.	Yes.
23.	Yes.
30.	Yes.
Dec. 9.	Yes.
16.	The young Children are taken proper care of, we believe.
23.	No complaint.
30.	We believe so.
1841,—Jan. 11.	We believe so.
18.	Improving.
Feb. 1.	Yes.
8.	We consider that they are taken good care of.
15.	They appear to be well cared.
March 1.	They are properly nursed and well cared, but have not a very healthy appearance.
7.	They appear so.
April 5.	Yes, the Ward or Day-room not well ventilated.
12.	Yes.
19.	Yes.
* 26.	Two Nurses, Paupers, were dismissed for inattention, and for purloining the food of the Children.
May 5.	Yes,—an alteration in the care of the Infant Children has been recommended.
10.	They appear to be properly taken care of.
17.	The answer of last week applicable to this week.
26.	Yes.
,,	Yes.
June 23.	They are and they do.
	No reason to think otherwise.
	Yes.
July 20.	They appear to be so.
26.	Yes.
	Yes.
Aug. 16.	Yes.
23.	No complaints.
30.	Yes.
Sept. 6.	Yes.
13.	They are cleanly and seem improved in health, from my former visit.
20.	Several Children in Measles, and some with sore eyes.
Oct. 6.	Many have been suffering from Measles, and consequent illness.
,,	As well as can be reasonably expected.
,,	So far as we can know.
Nov. 1.	We believe they are. Such Children as have been attacked with Measles, &c. are delicate in appearance.
15.	We see no cause for complaining.
24.	We heard no complaints, and in general we found the Children clean in their persons.
Dec. 1.	They are.
,,	As well as can be expected, under the circumstances.
,,	They are much crowded in the Nursery, the Day-room should be altered.

20*th December*, 1841.

* These Answers do not apply to Children under 2 years of Age, but to those from 2 to 5.

J. H. CREAN.

No. 4.

DIMENSIONS OF ROOMS IN THE NORTH DUBLIN UNION WORKHOUSE.

Day-room in able-bodied Women's Yard.

103 feet long,
15 feet 3 inches wide,
8 feet 6 inches high at side,
12 feet 3 inches high at middle,
No. 9, Windows in the Room, 5 size of 5 feet 3 inches by 3 feet 9 inches; and 4 size of 3 feet 9 inches by 3 feet,
No. 2, Louvre boarded Ventilators, 3 feet square and 2 feet 6 inches high.

Day-room in able-bodied Men's Yard.

105 feet long,
15 feet 3 inches wide.
8 feet 6 inches high at side,
12 feet 3 inches in middle,
No. 9, Windows in the Room, 5 size of 5 feet 3 inches by 3 feet 9 inches; and 4 size of 3 feet 9 inches by 3 feet.
No. 2, Louvre boarded Ventilators, 3 feet square and 2 feet 6 inches high.

Day-room in aged Men's Yard.

88 feet long,
15 feet 3 inches wide,
8 feet 6 inches high, side,
12 feet 3 inches in middle,
No. 7, Windows, 3 size of 5 feet 3 inches by 2 feet 6 inches, and 4 size of 3 feet by 2 feet 6 inches.
No. 2, Louvre boarded Ventilators, 3 feet square and 2 feet 6 inches high, each.

Day-room in aged Women's Yard.

64 feet long,
15 feet 3 inches wide,
8 feet 6 inches high at side,
12 feet 3 inches high in middle.
No. 6, Windows, 3 size of 5 feet 3 inches by 2 feet 6 inches, and 3 size of 3 feet by 2 feet 6 inches.
No. 2, Louvre boarded Ventilators, 3 feet square and 2 feet 6 inches high.

No. 5.

RETURN made by Mr. BROWN, Apothecary to the Workhouse.

From the opening of the House, Infants under Medical treatment from time to time, ... 218
Infants not under treatment, ... 56

No. 6.

ABSTRACT of 50 fatal cases of Disease in Children under 2 years of Age, treated by Dr. Duncan from the opening of the Workhouse up to December, 1841.

Hooping Cough succeeded by Pneumonia,	1	Measles terminated by Croup,	3
Hooping Cough succeeded by Consumption,	4	Measles terminated by Pneumonia and Tubercles,	1
Pneumonia succeeded by a fit,	2	Small Pox,	2
Pneumonia succeeded by Consumption,	3	Congestive Bronchitis,	2
Consumption,	13	Pneumonia,	1
Diphtherite,	1	Pemphigus Gangrenosus,	2
Scarletina succeeded by Diphtherite,	2	Convulsions,	3
Scarletina succeeded by Odenia of the Glottis,	1		50
Hydrocephalus,	9		

No. 7.

A RETURN of Infants born in the North Dublin Union Workhouse from the 2nd Sept., 1840, to the 15th Dec., 184

No. on Register.	Names of Infants.	Date of Birth.	No. of Deaths.	No. of Discharges.	No. Remaining.	Date of each Death, or Discharge.	Age of each Infant at Death, or Discharge.	Total Number.	OBSERVATIONS.
1698	Ryan, Thomas, -	2nd Sept., 1840.	–	1	–	10th Dec., 1840.	3 months & 8 days.	1	Delicate, left in bad health, died sin
1699	Tynan, Michael, -	5th Sept., 1840.	–	2	–	10th October, 1840.	1 month & 5 days.	2	
1959	Thompson, Mary, -	7th Oct., 1840.	1	–	–	20th Feb., 1841.	4 months & 13 days.	3	Delicate from birth.
2175	Martin, Mary Anne, -	9th Nov., 1840.	–	–	1	remaining in House.		4	Healthy at birth.
2180	Dag, Eliza, -	11th Nov., 1840.	2	–	–	19th April, 1841.	5 months & 8 days.	5	Healthy, took Hydrocephalus.
2343	Wright, Mary, -	7th Dec., 1840.	–	3	–	6th February, 1841.	2 months.	6	Healthy.
2448	King, Eliza, -	21st Dec., 1840.	3	–	–	29th Jan., 1841.	1 month & 8 days.	7	Fine child, Measles, fit.
2485	Ryan, Stephen, -	28th Dec., 1840.	4	–	–	22nd March, 1841.	2 months & 22 days.	8	Bronchitis, fit.
2769	Gordon, Patrick, -	20th Jan., 1841.	–	4	–	14th April, 1841.	2 months & 25 days.	9	Healthy.
2770	Quinlan, Eliza, -	22nd Jan., 1841.	–	5	–	3rd March, 1841.	31 days.	10	Healthy, subsequently received, now deli
2967	Doolan, Patrick, -	12th Feb., 1841.	5	–	–	1st October, 1841.	7 months & 17 days.	11	Healthy.
2968	Curry, Mary, -	15th Feb., 1841.	6	–	–	18th Sept., 1841.	7 months & 3 days.	12	Healthy till she took the Measles
2969	Hall, Edward, -	15th Feb., 1841.	–	6	–	24th July, 1841.	5 months & 9 days	13	
3046	Whiteside, William -	24th Feb., 1841.	–	7	–	14th June, 1841.	3 months & 18 days	14	Healthy on Discharge.
3233	Clarke, Ellen, -	29th March, 1841.	–	8	–	24th June, 1841.	2 months & 25 days.	15	Healthy on Discharge, died since
3234	Kavanagh, Catherine,	29th March, 1841	7	–	–	14th June, 1841.	2 months & 15 days.	16	Delicate.
3280	Donnelly, Patrick, -	14th April, 1841.	–	–	2	remaining in House.		17	Healthy.
3408	Cavanagh, Mary, -	3rd May, 1841.	–	–	3	remaining in House.		18	Named *Fulham*. Healthy.
3523	Clelland, Alexander, -	31st May, 1841.	8	–	–	19th August, 1841.	2 months & 19 days.	19	Healthy at birth.
3559	Flynn, Ellen, -	2nd June, 1841.	–	9	–	30th June, 1841.	28 days.	20	Healthy on Discharge.
3560	Benner, Mary Anne, -	2nd June, 1841.	9	–	–	22nd October, 1841.	4 months & 20 days.	21	Healthy, died Strumous.
3706	Ellis, Peter, -	27th June, 1841.	10	–	–	7th Dec., 1841.	5 months & 10 days.	22	Delicate.
3819	Dillon, Michael, -	18th July, 1841.	–	–	4	remaining in House.		23	Healthy
3882	Jemima Sorton Curry,	24th July, 1841.	–	10	–	13th October, 1841,	20 days.	24	Healthy on Discharge.
3950	Horan, James, -	26th July, 1841.	–	–	5	remaining in House		25	Healthy.
4109	Finn, John, -	15th Aug., 1841.	–	11	–	28th August, 1841.	14 days.	26	Left in good Health.
4110	Hutchings, John, -	15th Aug., 1841.	–	12	–	27th August, 1841.	13 days.	27	Healthy.
4210	Callaghan, Mary, -	7th Sept., 1841.	–	13	–	30th Sept., 1841.	24 days.	28	Healthy.
4211	Egan, John. -	7th Sept., 1841.	–	14	–	1st October, 1841.	25 days.	29	Healthy, re-admitted, since dead
4285	Monks, Mary. -	22nd Sept., 1841.	–	15	–	1st October, 1841.	10 days.	30	Healthy.
4286	Fleming, Susan, -	22nd Sept., 1841.	–	16	–	30th Sept., 1841.	11 days.	31	Healthy, re-admitted.
4327	Hayes, Leonora, -	2nd Oct., 1841.	–	–	6	remaining in House.		32	Healthy.
4729	Cusack, Eliza, -	22nd Nov., 1841.	–	–	7	remaining in House.		33	Healthy.
4730	Shaw, Mary, -	22nd Nov., 1841.	11	–	–	9th Dec., 1841.	18 days.	34	Delicate, Fit.
4851	Green, Andrew, -	8th Dec., 1841,	–	–	8	remaining in House.		35	Healthy.

No. 8.

RETURN of Deserted Children found by the Dublin Metropolitan Police from 1st January, 1838, to October 1841.

Number Found.	No. sent to nurse by, and supported at the expense of the Police.	No. received by Parishes.	No. received by Poor Law Guardians.	Delivered to their Mothers.	Taken charge of by private individuals.	Died.	No. at present in charge of Police.	Total expense to the Police Fund since 1st Jan. 1838.		
								£	s.	d.
250	71	139	12	17	10	50	11	284	5	9½

No. 9.

A RETURN of the Number of Children admitted into the Foundling Hospital from the years 1798 to 1831, inclusive, showing also the Annual Mortality up to the 13th year, and the Mortality per Cent. of those Children under 2 years of Age.

YEAR.	Number of Infants admitted each Year.	Died in Nursery, before they were sent to Nurse.	Sent to be Nursed in the Country.	Died at Nurse in the Country.	A TABLE showing the Periods of the Deaths of Children at Nurse in the Country.													Mortality per Cent of Children under 2 years of Age.
					Died 1st year.	2nd year.	3rd year.	4th year.	5th year.	6th year.	7th year.	8th year.	9th year.	10th year.	11th year.	12th year	13th year.	
1798	1,570	807	723	357	283	46	16	6	3	2	1	–	–	–	–	–	–	72
1799	1,701	455	1,215	525	389	94	23	8	5	1	5	–	–	–	–	–	–	55
1800	2,074	496	1,560	669	528	97	15	7	2	14	6	–	–	–	–	–	–	54
1801	1,648	433	1,193	518	395	62	24	6	8	4	5	6	5	3	–	–	–	54
1802	1,693	555	1,101	473	321	90	25	11	8	8	4	1	2	3	–	–	–	57
1803	2,146	713	1 397	633	452	114	29	11	4	6	2	4	6	5	–	–	–	59
1804	1,926	333	1,572	737	546	120	37	11	7	2	1	6	2	5	–	–	–	52
1805	2,102	440	1,637	755	575	117	21	10	2	11	4	5	6	4	–	–	–	53
1806	2,146	460	1,664	816	625	110	31	16	9	3	6	3	4	9	–	–	–	55
1807	2,192	514	1,637	875	679	118	38	10	5	6	5	3	2	9	–	–	–	59
1808	2.390	561	1,783	831	641	129	15	12	7	7	2	1	5	12	–	–	–	55
1809	2.205	545	1,640	748	473	214	27	6	4	5	–	5	2	12	–	–	–	56
1810	2,326	691	1,592	669	503	103	17	8	11	6	2	4	5	10	–	–	–	55
1811	2,359	835	1,478	627	489	85	13	11	8	7	5	1	1	7	–	–	–	60
1812	2.670	931	1,702	732	560	70	58	21	5	3	4	3	3	5	–	–	–	58
1813	2.257	805	1,414	602	451	87	29	12	5	9	3	2	–	4	–	–	–	59
1814	2,229	729	1,455	641	448	109	35	23	5	5	3	2	4	7	–	–	–	57
1815	1,842	238	1.585	780	532	152	48	9	13	5	5	3	1	12	–	–	–	50
1816	1.912	239	1,655	749	586	107	16	13	5	4	2	4	7	–	4	1	–	48
1817	2,210	331	1,849	798	625	103	26	7	5	1	8	4	5	7	5	2	–	48
1818	1,602	225	1,359	583	420	89	21	6	4	8	7	10	6	6	4	–	2	45¾
1819	1.788	203	1.574	651	487	81	15	15	10	12	6	7	2	4	5	3	4	43
1820	1,648	218	1,419	655	502	68	22	7	10	5	10	7	8	3	4	2	7	47¾
1821	874	104	761	297	203	33	12	8	7	7	3	8	5	3	2	5	1	38¾
1822	418	39	373	137	84	22	5	9	6	2	3	–	–	–	–	–	6	34½
1823	489	18	469	196	136	30	3	7	4	2	1	2	–	1	4	–	6	37¼
1824	511	54	453	210	140	34	7	6	2	6	4	1	1	3	1	1	4	44¾
1825	450	36	414	162	103	25	9	5	2	3	1	3	–	2	–	5	4	36½
1826	471	25	444	159	94	20	12	5	5	7	3	6	–	3	1	–	3	27½
1827	476	54	421	159	94	35	4	3	4	7	1	1	2	–	2	4	2	38¼
1828	451	31	420	163	103	24	8	5	5	8	–	4	4	1	–	1	–	35
1829	555	22	533	181	107	34	11	5	6	4	2	4	3	2	1	2	–	29¼
1830	148	11	137	56	42	3	4	4	–	–	2	1	–	–	–	–	–	37½
1831	48	2	45	13	7	4	2	–	–	–	–	–	–	–	–	–	–	27
Total.	51,527*	12,153	38,674	17,157	12,623	2,629	678	303	186	180	111	116	91	142	33	26	39	

In the latter part of the year 1821, the admissions were reduced in consequence of an Assessment of £5 having been levied on the several Parishes from whence Children were sent into the Hospital for admission.

In 1830 and 1831 the admissions were limited to Parishes within the City of Dublin.

* 700 of these Children were returned to their Parents.

J. AICKIN.

Foundling Hospital, Dublin, 16th December, 1841.

No. 10.

From the observations I have made in Dublin and its immediate neighbourhood, I should say that of all the children born, taking rich and poor, 85 per cent. attain the 2nd, and 80 per cent. the 3rd year.

If we except the children of hireling nurses, among whom I have observed a frightful mortality, the proportional mortality among the children of the lower orders, with all the disadvantages of bad food, bad lodging, deficient clothing, and want of cleanliness, compared with that observed among the rich who are more favourably circumstanced, is much less than one would suppose.

I have no *personal* knowledge of the mortality in the Foundling Hospital or Workhouses.

SAMUEL B. LABATT, M.D.

December 15, 1841.

INQUIRY

INTO THE

TREATMENT, CONDITION,

AND

MORTALITY,

OF

INFANT CHILDREN,

IN THE

WORKHOUSE

OF THE

NORTH DUBLIN UNION.

Presented to both Houses of Parliament by Command of Her Majesty.

DUBLIN;
PRINTED BY ALEXANDER THOM, 86, ABBEY-STREET,
For Her Majesty's Stationery Office.

1842.

236

VALUATION (IRELAND).

RETURN to an Order of the Honourable The House of Commons, dated 11 March 1842;—*for*,

A RETURN of the several COUNTIES, COUNTIES of CITIES, and COUNTIES of TOWNS in *Ireland*, of which the VALUATION, under the 6 & 7 Will. 4, c. 84, has been completed; specifying the Name of each Barony or Half-Barony, the Acreable Contents, and the Valuation thereof; stating also, the Sum ordered to be levied by the Grand Jury Warrant of Spring Assizes 1841, for each such Barony or Half-Barony, and the Rate per Centum which such Sum bears to the Valuation; also, the Sum ordered to be levied by the Grand Jury Warrant of Summer Assizes 1841, for each such Barony or Half-Barony, and the Rate per Centum which such Sum bears to the Valuation; stating also, the Name and Acreable Contents of each such County, County of a City, and County of a Town; the Annual Value thereof, according to the Valuation under the said Act; the Amount of the Expense of such Valuation, the Cost per Acre of such Valuation, and the Rate which the Cost bears to each £. 100 of the Valuation: And similar RETURNS for the Counties of *Cavan*, *Down*, *Fermanagh*, *Louth* and *Meath*, for the Year 1840.

(*Sir Robert Ferguson.*)

Ordered, by The House of Commons, *to be Printed*,
2 *May* 1842.

RETURN of the several Counties, Counties of Cities, and Counties of Towns in *Ireland*, of which the Valuation, under 6 & 7 Will. 4, c. 84, has been completed; with a Comparative Account for 1840.

SCHEDULE, No. 1.

1840 and 1841.				1840.			1841.		
Names of Counties.	Acreable Contents.	Annual Amount of the Valuation.		Expense of the Valuation.	Cost of the Valuation per Acre.	Cost of the Valuation by the 100*l.*	Expense of the Valuation.	Cost of the Valuation per Acre.	Rate of Cost to each 100*l.* of the Valuation.
	A. R. P.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Antrim	693,065 1 39	474,524 17 2		11,625 19 11	– – 4	2 9 –	11,625 19 11	– – 4	2 9 –
Armagh	312,327 2 28	242,005 – 7		4,874 16 8	– – 3 ¾	2 – 3	4,884 15 2	– – 3 ¾	2 – 4
Carrickfergus	16,700 1 34	13,520 14 2		217 9 –	– – 3	1 12 1	217 9 –	– – 3	1 12 1
Cavan	416,260 3 7	251,023 11 –		4,014 18 4 ½	– – 2 ¼	1 12 –	4,078 2 9 ½	– – 2 ¼	1 12 1
Donegal	1,185,641 0 32	225,111 10 11		8,400 13 8 ½	– – 1 ¾	3 14 7	8,714 4 8 ½	– – 1 ¾	3 17 5
Down	611,209 0 31	455,718 13 7		11,450 6 11 ½	– – 4 ½	2 10 3	11,450 6 11 ½	– – 4 ½	2 10 3
Drogheda	5,675 3 1	23,657 18 3		386 17 4	– 1 4 ¼	1 12 8	386 17 4	– 1 4 ¼	1 12 8
Fermanagh	417,735 0 21	171,146 12 –		6,450 16 6	– – 3 ½	3 15 7	6,787 – 2 ½	– – 3 ¾	3 19 3
Leitrim (1841)	376,212 1 15	121,003 5 6		- - -	- - -	- - -	3,038 19 10 ½	– – 1 ¾	2 10 2
Londonderry	508,741 3 22	220,430 4 –		8,207 15 7 ½	– – 3 ¾	3 14 5	8,207 15 7 ½	– – 3 ¾	3 14 5
Louth	196,924 0 13	186,829 11 2		2,345 13 4	– – 2 ¾	1 5 1	2,627 8 1	– – 3	1 8 1
Meath	577,043 1 13	527,593 11 –		5,702 4 4 ½	– – 2 ¼	1 1 7	5,719 14 7 ½	– – 2 ¼	1 1 8
Monaghan	318,733 1 6	203,360 7 4		3,603 6 10	– – 2 ¾	1 15 5	3,792 18 1	– – 2 ¾	1 17 3
Tyrone	778,543 0 39	277,555 18 3		10,294 19 9 ½	– – 3	3 14 1	10,294 19 9 ½	– – 3	3 14 1
Total	6,414,813 3 21	3,393,481 14 11		77,375 17 11 ½	- - -	- - -	81,827 2 2	—	—

Notes:

1. The differences which exist between the two first columns in Schedule No. 1, and the totals of the corresponding columns of the Barony Returns, Schedule No. 2, arise from the following circumstance:—In Schedule No. 1, the value of the exemptions is included, because the cost of the valuation is rated on the gross amount of the valuation of each county: in the Barony Returns the exemptions are excluded, as the per-centages on the Grand Jury Cess could be properly declared only on the taxable contents of each county.

2. If the present Returns be contrasted with the corresponding Returns of last year, some differences will be observable; these differences have arisen in consequence of alterations made in some items of the valuation by the Committees of Revision, which sat subsequently to the last Returns.

3. In the Grand Jury Return of Antrim, the expense of the valuation of the county exceeds that in Schedule No. 1, by 128*l.* 6*s.* 5*d.*; this difference has probably been occasioned by the expense incurred by the county in printing the Valuation Lists.

Notes:

1. If the first and second columns in the Barony Returns, Schedule No. 2, be added, the amounts will be found different from the totals of the counties as given in the corresponding columns in Schedule No. 1. These differences arise from the following circumstance:—In Schedule No. 1, the value of the exemptions is included, because the cost of the valuation is rated on the gross amount of the valuation of each county; in the Barony Returns the exemptions are excluded, as the per-centages on the Grand Jury Cess could be properly declared only on the taxable value of each county.

2. The valuation of the county of Fermanagh not having been completed until the 28th June last, the Returns could be furnished only for the Summer Assizes 1841, so as to be in accordance with the Order of the House of Commons.

3. The valuation of the county of Leitrim was not completed until the 15th of February last; consequently no assessment has as yet been made under the valuation.

4. The Barony Returns for the county of Louth for 1840, as ordered by the House of Commons, cannot be furnished, as the County Cess was not levied under the valuation for that year.

5. The Returns for Meath could be only partially given, as the levies for nearly all the Baronies, for the years 1840 and 1841, were made under the old regulation. The County Cess for all the Baronies has been levied under the valuation, only for the Summer Assizes of 1841.

16 April 1842.

Richard Griffith.

NAME of BARONY.	1840 and 1841.		1840.					1841.				
	Acreable Contents.	Annual Valuation.	Sum levied under Grand Warrant of Spring 1840.	Per-centage on Valuation.	Sum levied under Grand Warrant of Summer 1840.	Per-centage on Valuation.	TOTAL Per-centage in the Year 1840.	Sum levied under Grand Warrant of Spring 1841.	Per-centage on Valuation.	Sum levied under Grand Warrant of Summer 1841.	Per-centage on Valuation.	TOTAL Per-centage in the Year 1841.
COUNTY OF ANTRIM:	A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Antrim, Lower	80,807 2 31	27,602 15 7	2,311 7 8	8 7 5	2,181 3 11	7 18 –	16 5 5	2,191 12 3	7 18 9	1,955 2 10	7 1 7	15 – 4
Antrim, Upper	36,480 3 31	24,473 10 4	1,608 18 –	6 11 5	1,624 10 2	6 12 9	13 4 2	1,784 9 4	7 5 10	1,437 7 4	5 17 5	13 3 3
Belfast, Lower	56,068 0 28	41,116 2 11	2,827 9 1	6 17 6	2,828 6 3	6 17 7	13 15 1	2,840 11 8	6 18 2	2,551 17 5	6 4 1	13 2 3
Belfast, Upper	37,074 1 34	139,333 15 10	7,150 1 11	5 2 7	7,127 11 5	5 2 3	10 4 10	6,769 18 3	4 17 2	6,420 5 8	4 12 2	9 9 4
Cary	74,876 0 12	24,053 1 1	2,228 2 8	9 5 3	2,244 9 –	9 6 7	18 11 10	2,087 17 11	8 13 7	2,004 19 11	8 6 8	17 – 3
Dunluce, Lower	30,574 0 36	16,810 7 8	1,185 9 4	7 1 –	1,336 17 8	7 19 –	15 – –	1,212 11 2	7 4 3	1,115 4 6	6 12 9	13 17 –
Dunluce, Upper	52,742 0 14	25,267 10 –	1,879 1 5	7 8 9	1,832 8 11	7 5 –	14 13 9	1,864 10 6	7 7 7	1,725 10 2	6 16 7	14 4 2
Glenarm, Lower	65,433 0 15	13,492 12 7	1,397 3 2	10 7 1	1,288 1 7	9 10 11	19 18 –	1,341 10 3	9 18 10	1,112 10 11	8 4 11	18 3 9
Glenarm, Upper	24,030 0 23	12,483 2 9	1,184 – 11	9 9 8	1,230 2 5	9 17 –	19 6 8	1,187 – 10	9 10 2	1,151 1 8	9 4 5	18 14 7
Kilconway	68,265 2 8	22,209 9 2	1,805 11 11	8 2 7	1,610 17 11	7 5 –	15 7 7	1,832 9 11	8 5 –	1,368 13 –	6 3 3	14 8 3
Massareene, Lower	26,956 3 21	21,287 – 9	1,234 11 6	5 15 11	1,359 18 1	6 7 9	12 3 8	1,498 3 6	7 – 9	1,250 19 10	5 17 6	12 18 3
Massareene, Upper	56,467 3 34	47,260 3 1	3,655 2 1	7 14 8	3,643 4 11	7 14 2	15 8 10	3,847 13 8	8 2 10	3,073 7 8	6 10 –	14 12 10
Toome, Lower	36,102 1 12	25,610 14 6	1,982 17 9	7 14 10	1,967 7 5	7 13 7	15 8 5	2,071 – 4	8 1 9	1,649 11 10	6 8 10	14 10 7
Toome, Upper	46,907 0 38	26,027 17 2	2,040 15 3	7 16 9	2,125 2 8	8 3 3	16 – –	2,105 – 8	8 1 9	2,064 12 4	7 18 7	16 – 4
TOTAL	692,786 3 17	467,028 3 5	32,490 12 8	6 10 1	32,400 2 4	6 18 9	13 17 10	32,634 10 3	6 19 8	28,881 5 1	6 3 8	13 3 4
COUNTY OF ARMAGH:												
Armagh	47,769 2 38	49,452 18 4	4,460 11 9	9 – 5	4,168 14 7	8 8 7	17 9 –	3,871 4 –	7 16 7	3,182 4 1	6 8 8	14 5 3
Fews, Lower	29,738 3 8	21,184 19 4	1,418 7 6	6 13 10	785 1 10	3 14 2	10 8 –	1,099 19 8	5 3 10	927 18 1	4 7 7	9 11 5
Fews, Upper	47,392 2 39	21,345 14 –	1,722 5 6	8 1 4	1,430 16 11	6 14 –	14 15 4	1,264 8 3	5 18 6	1,363 15 5	6 7 9	12 6 3
O'Neilland, East	20,877 2 22	19,557 3 3	1,352 1 2	6 18 3	1,084 1 2	5 10 10	12 9 1	1,179 6 1	6 – 7	907 12 7	4 12 10	10 13 5
O'Neilland, West	57,549 2 10	45,048 4 11	3,238 19 8	7 3 9	2,848 11 –	6 6 5	13 10 2	3,108 17 2	6 18 –	2,718 13 8	6 – 8	12 18 8
Orior, Lower	31,901 0 36	30,289 8 5	2,051 9 4	6 15 5	1,751 3 –	5 15 7	12 11 –	1,573 1 2	5 3 10	1,396 15 5	4 12 2	9 16 –
Orior, Upper	49,437 0 25	29,737 3 9	2,069 13 10	6 19 2	1,262 19 11	4 4 11	11 4 1	1,385 2 6	4 13 –	1,586 15 8	5 6 8	9 19 8
Tiranny	27,371 1 23	20,373 11 2	1,253 19 5	6 3 1	1,073 6 2	5 5 4	11 8 5	1,379 8 5	6 15 5	1,069 15 1	5 5 –	12 – 5
TOTAL	312,038 1 1	236,989 3 2	17,567 8 2	7 8 3	14,404 14 7	6 1 5	13 9 8	14,861 7 3	6 5 5	13,153 10 –	5 9 5	11 14 10

OF WHICH THE VALUATION HAS BEEN COMPLETED.

SCHEDULE, No. 2—*continued.*

NAME of BARONY.	1840 and 1841.		1840.					1841.				
	Acreable Contents.	Annual Valuation	Sum levied under Grand Warrant of Spring 1840.	Per-centage on Valuation.	Sum levied under Grand Warrant of Summer 1840.	Per-centage on Valuation.	TOTAL Per-centage in the Year 1840.	Sum levied under Grand Warrant of Spring 1841.	Per-centage on Valuation.	Sum levied under Grand Warrant of Summer 1841.	Per-centage on Valuation.	TOTAL Per-centage in the Year 1841.
TOWN OF CARRICKFERGUS:												
	A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
County of the Town	16,698 1 24	13,077 11 7	654 15 9	5 – –	580 6 2	4 8 9	9 8 9	667 9 11	5 2 1	478 10 2	3 13 2	8 15 3
COUNTY OF CAVAN:												
Castlerahan - -	69,237 2 10	37,174 2 8	2,574 17 2	6 18 6	1,371 12 4	3 13 7	10 12 1	1,357 12 4	3 13 –	1,643 18 11	4 8 5	8 1 5
Clankee - -	64,345 2 17	36,918 3 2	2,668 19 4	7 4 7	1,890 18 2	5 2 5	12 7 –	1,832 4 6	4 19 3	2,285 9 6	6 3 9	11 3 –
Clanmahon - -	51,144 3 21	33,796 19 10	2,335 12 10	6 18 2	2,136 12 2	6 6 5	13 4 7	1,961 3 2	5 16 –	2,057 8 1	6 1 9	11 17 9
Loughtee, Lower -	28,219 1 31	18,313 17 1	1,623 6 1	8 17 3	1,436 7 4	7 16 10	16 14 1	1,389 10 2	7 11 9	903 7 –	4 18 7	12 10 4
Loughtee, Upper -	63,784 3 16	41,133 13 6	3,089 14 6	7 10 3	2,751 6 9	6 13 9	14 4 –	2,869 15 7	6 19 6	2,352 13 6	5 14 4	12 13 10
Tullygarvey - -	59,828 0 18	37,664 12 7	2,998 5 10	7 19 2	2,505 19 6	6 13 1	14 12 3	2,688 8 1	7 2 8	2,245 6 10	5 19 2	13 1 10
Tullyhaw - -	89,821 3 10	20,428 15 6	951 8 3	4 13 1	855 17 –	4 3 9	8 16 10	1,029 7 2	5 – 8	970 2 10	4 14 11	9 15 7
Tullyhunco - -	39,595 1 5	22,685 4 5	2,129 19 5	9 7 9	1,508 11 6	6 13 –	16 – 9	1,697 5 6	7 9 8	1,419 18 6	6 5 2	13 14 10
TOTAL - - -	465,987 2 8	248,115 8 9	18,372 3 5	7 8 1	14,457 4 9	5 16 6	13 4 7	14,825 6 6	5 19 6	13,878 5 2	5 11 10	11 11 4
COUNTY OF DONEGAL:												
Banagh - -	177,244 1 18	19,196 19 –	2,377 17 –	12 7 9	2,069 12 –	10 15 7	23 3 4	2,456 14 7	12 15 11	1,761 5 6	9 3 6	21 19 5
Boylagh - -	156,142 – 37	6,768 13 8	1,306 19 2	19 6 2	825 10 4	12 3 11	31 10 1	953 8 6	14 1 8	759 16 1	11 4 5	25 6 1
Innishowen, East -	123,311 3 15	23,098 1 8	2,203 10 3	9 10 9	1,849 2 7	8 – 2	17 10 11	2,244 18 4	9 14 4	1,741 10 9	7 10 9	17 5 1
Innishowen, West -	74,321 2 31	20,929 11 9	1,555 8 9	7 8 7	1,173 11 9	5 12 2	13 – 9	1,820 4 8	8 13 11	1,455 6 3	6 19 1	15 13 –
Kilmacrenan - -	309,484 2 27	42,293 13 5	5,769 16 4	13 12 10	4,616 4 7	10 18 4	24 11 2	5,384 3 1	12 14 7	4,301 4 11	10 3 5	22 18 –
Raphoe - -	219,447 2 0	79,739 12 5	5,261 8 6	6 12 –	5,306 3 3	6 13 1	13 5 1	7,657 13 2	9 12 1	5,582 8 3	7 – 1	16 12 2
Tirhugh - -	125,285 1 23	30,332 5 6	2,282 14 9	7 10 6	1,622 4 3	5 6 11	12 17 5	2,695 9 1	8 17 9	1,839 17 7	6 1 3	14 19 –
TOTAL - - -	1,185,237 2 31	222,358 17 5	20,757 14 9	9 6 8	17,462 8 9	7 17 1	17 3 9	23,212 11 5	10 8 9	17,441 9 4	7 16 10	18 5 7

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SCHEDULE, No. 2—*continued.*

NAME of BARONY.	1840 and 1841.		1840.					1841.				
	Acreable Contents.	Annual Valuation.	Sum levied under Grand Warrant of Spring 1840.	Per-centage on Valuation.	Sum levied under Grand Warrant of Summer 1840.	Per-centage on Valuation.	TOTAL Per-centage in the Year 1840.	Sum levied under Grand Warrant of Spring 1841.	Per-centage on Valuation.	Sum levied under Grand Warrant of Summer 1841.	Per-centage on Valuation	TOTAL Per-centage in the Year 1841.
COUNTY OF LONDONDERRY:	A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Coleraine	85,758 2 11	33,478 – –	2,161 11 –	6 9 2	2,606 11 6	7 15 8	14 4 10	2,527 3 11	7 10 11	2,734 9 11	8 3 4	15 14 3
Keennaght	128,651 2 28	42,146 5 –	2,414 15 2	5 14 5	2,674 9 10	6 6 1	12 – 6	2,564 2 –	6 1 8	2,840 2 11	6 14 9	12 16 5
Laughinsholin	170,788 2 7	65,815 15 –	4,316 15 7	6 11 2	4,599 19 1	6 19 9	13 10 11	4,431 1 –	6 14 7	4,773 4 9	7 5 –	13 19 7
North East Liberties of Coleraine	17,986 1 8	16,421 17 –	1,353 1 5	8 4 9	1,370 11 –	8 6 10	16 11 7	1,362 18 4	8 6 –	1,535 13 9	9 7 –	17 13 –
North West Liberties of Londonderry	12,572 3 16	25,522 8 –	1,585 13 –	6 4 2	1,751 3 5	6 17 2	13 1 4	1,740 9 4	6 16 4	1,999 9 –	7 16 7	14 12 11
Tirkeeran	92,756 3 18	32,860 4 –	2,139 2 3	6 10 2	2,255 6 –	6 17 2	13 7 4	2,194 2 8	6 13 6	2,169 18 5	6 12 –	13 5 6
TOTAL	508,514 3 8	216,244 9 –	13,970 18 5	6 9 2	15,258 – 10	7 1 1	13 10 3	14,819 17 3	6 17 –	16,052 18 9	7 8 5	14 5 5
COUNTY OF LOUTH:	1841.											
Ardee	53,815 2 12	55,796 13 –	- - -	- -	- - -	- -	- -	2,167 3 10	3 17 8	2,170 5 4	3 17 9	7 15 5
Dundalk, Lower	37,790 2 3	20,141 8 11	- - -	- -	- - -	- -	- -	790 11 4	3 18 6	924 – 5	4 11 9	8 10 3
Dundalk, Upper	30,732 2 0	41,397 7 –	- - -	- -	- - -	- -	- -	1,757 4 2	4 4 10	1,354 18 5	3 5 5	7 10 3
Ferrard	48,810 0 30	40,976 1 –	- - -	- -	- - -	- -	- -	1,879 14 4	4 11 8	1,895 18 2	4 12 6	9 4 2
Louth	25,690 1 36	26,035 12 10	- - -	- -	- - -	- -	- -	898 6 1	3 9 –	963 1 8	3 14 –	7 3 –
TOTAL	196,841 1 1	184,347 2 9	- - -	- -	- - -	- -	- -	7,492 19 9	4 1 3	7,308 4 –	3 19 3	8 – 6
COUNTY OF MEATH:												
Deece, Lower	20,006 2 19	17,686 9 6	- - -	- -	- - -	- -	- -	- - -	- -	504 – 6	2 17 –	—
Deece, Upper	28,753 3 36	27,272 19 4	- - -	- -	- - -	- -	- -	- - -	- -	783 17 8	2 17 6	—
Duleek, Lower	36,505 2 20	37,840 9 4	- - -	- -	- - -	- -	- -	- - -	- -	1,166 16 3	3 1 8	—
Duleek, Upper	28,453 3 31	27,687 10 8	- - -	- -	- - -	- -	- -	- - -	- -	860 – 3	3 2 1	—
Dunboyne	16,778 2 1	17,340 5 –	- - -	- -	- - -	- -	- -	- - -	- -	420 16 10	2 8 6	—
Fore	42,372 0 31	33,290 5 6	- - -	- -	- - -	- -	- -	- - -	- -	1,093 – 4	3 5 8	—
Kells, Lower	36,152 1 39	28,902 – 9	- - -	- -	- - -	- -	- -	- - -	- -	901 9 1	3 2 4	—
Kells, Upper	49,520 3 8	48,238 16 1	- - -	- -	- - -	- -	- -	- - -	- -	1,611 17 1	3 6 10	—
Lune	39,305 3 32	32,133 18 11	- - -	- -	- - -	- -	- -	- - -	- -	960 4 6	2 19 9	—

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VALUATION (IRELAND).

RETURN of the several COUNTIES, COUNTIES of CITIES, and COUNTIES of TOWNS in *Ireland*, of which the VALUATION, under 6 & 7 Will. 4, c. 84, has been completed; with a Comparative ACCOUNT for 1840.

(*Sir Robert Ferguson.*)

Ordered, by The House of Commons, *to be Printed*,
2 *May* 1842.

224.

Under 1 *oz.*

VALUATIONS (IRELAND).

RETURN to an ORDER of the Honourable The House of Commons, dated 27 April 1843;—*for*,

A RETURN of the VALUATIONS of every UNION in *Ireland* under the following Heads:—Total Number of Persons rated in the last Rate; Total Number of such Persons whose Valuation was not greater than £.1; Total Number of such Persons whose Valuation was greater than £.1, and not greater than £.2; Total Number of such Persons whose Valuation was greater than £.2, and not greater than £.3; Total Number of such Persons whose Valuation was greater than £.3, and not greater than £.4; Total Number of such Persons whose Valuation was greater than £.4, and not greater than £.5; Total under the last Five Heads; Total of the Net Annual Value of the Property rated in the Union; Amount of any Sums due from Persons whose Valuation is not greater than £.5, remaining uncollected from any previous Rate.

OUNTY AND UNION.	TOTAL Number of Persons rated in the last Rate.	TOTAL Number of such Persons whose Valuation was not greater than £1.	TOTAL Number of such Persons whose Valuation was greater than £1, and not greater than £2.	TOTAL Number of such Persons whose Valuation was greater than £2, and not greater than £3.	TOTAL Number of such Persons whose Valuation was greater than £3, and not greater than £4.	TOTAL Number of such Persons whose Valuation was greater than £4, and not greater than £5.	TOTAL of the Last Five Columns.	TOTAL of the Net Annual Value of the Property Rated in the Union.	AMOUNT of any Sums due from Persons whose Valuation is not greater than £5, remaining uncollected from any previous Rate.
								£. s. d.	£. s. d.
1. DONEGAL:									
llyshannon	7,631	657	700	731	631	469	3,188	51,435 12 –	none.
negal	5,409	299	953	931	722	536	3,441	32,085 10 –	rate not collected.
nishowen	6,184	375	797	951	823	786	3,732	36,930 – –	—
2. LONDONDERRY:									
leraine	6,386	245	753	572	468	418	2,456	77,297 15 –	3 12 2
ndonderry	2,522	61	136	249	378	273	1,097	36,262 – –	city of Derry portion
	4,475	112	218	257	303	319	1,209	75,405 – –	county portion.
agherafelt	11,408	754	1,156	1,507	1,457	1,231	6,105	77,317 15 6	none.
ewtown Limavady	4,366	153	296	229	261	290	1,229	65,580 – –	first rate.*
3. ANTRIM:									
ntrim	9,301	2,505	1,470	557	452	372	5,356	100,857 15 –	none.
llycastle	3,675	163	215	169	184	233	964	39,054 5 –	no previous rate.
llymena	11,500	1,565	1,739	961	970	722	5,957	96,425 10 –	no rate levied yet.
llymoney	7,908	996	999	498	482	543	3,518	73,017 18 –	first rate.
lfast (rural portion only)	18,454	523	1,143	907	599	310	3,482	259,300 19 6	28 4 2¼
rne	4,962	462	536	288	273	272	1,831	646,210 – –	—
burn	14,152	3,953	1,417	892	751	798	7,811	129,908 10 –	38 – 2
4. TYRONE:									
stlederg	2,512	30	172	240	315	260	1,017	21,814 – –	none.
okstown	7,513	393	926	1,039	851	707	3,916	57,015 – –	—
ngannon	10,660	561	1,005	1,016	1,181	1,096	4,859	89,847 – –	no previous rate.
rtin	2,402	66	200	323	399	295	1,283	15,630 3 9	108 – –
nagh	6,294	219	616	634	667	569	2,705	56,041 10 –	21 4 –
abane	6,595	503	736	499	403	366	2,507	80,886 9 5	21 1 10½
5. FERMANAGH:									
niskillen	—								
naskea	4,957	335	410	386	421	416	1,968	46,940 8 6	none.
6. ARMAGH:									
magh	—								
rgan	13,569	3,109	3,208	1,542	836	355	9,050	88,118 8 1	54 10 9
7. DOWN:									
nbridge	17,961	3,346	2,843	1,682	1,129	1,083	10,083	122,624 – –	– – not known, collector's accounts not being closed.
wnpatrick	17,177	3,255	3,032	1,444	1,020	826	9,577	168,417 – –	– – none, as this is the first rate.
lkeel	5,183	743	641	577	476	461	2,898	36,760 – –	4 6 3½
wry	18,327	2,351	2,326	2,301	2,138	1,590	10,706	134,876 – –	34 3 9
ewtownards	18,355	2,726	2,768	1,914	781	510	8,699	119,138 8 –	35 18 7¾

* This being the first rate, the collection of which has not yet been finished, I have not received any return of arrears; but from conversation with the collectors I have reason to believe that the above class is the most difficult to collect, particularly in towns where the property rated is generally houses without lands, and many of the occupiers inmates of the workhouse.—*R. Ross.*

COUNTY AND UNION.	TOTAL Number of Persons rated in the last Rate.	TOTAL Number of such Persons whose Valuation was not greater than £. 1.	TOTAL Number of such Persons whose Valuation was greater than £. 1, and not greater than £. 2.	TOTAL Number of such Persons whose Valuation was greater than £. 2, and not greater than £. 3.	TOTAL Number of such Persons whose Valuation was greater than £. 3, and not greater than £. 4.	TOTAL Number of such Persons whose Valuation was greater than £. 4, and not greater than £. 5.	TOTAL of the Last Five Columns.	TOTAL of the Net Annual Value of the Property Rated in the Union.	AMOUNT of any Sums due from Persons whose Valuation is not greater than £. 5, remaining uncollected from any previous Rate.
								£. s. d.	£. s. d.
8. MONAGHAN:									
Carrickmacross	6,235	574	655	696	677	596	3,198	46,257 – –	—
Castleblaney	11,347	2,467	1,034	1,067	1,049	973	6,590	65,623 17 6	—
Clones	6,351	587	726	580	501	556	2,950	55,298 15 5	first rate.
Monaghan	10,537	395	757	676	1,081	1,166	4,075	94,855 16 –	9 14 1
9. CAVAN:									
Balieborough	6,508	481	722	688	698	601	3,190	51,839 – – ½	7 6 7
Cavan	12,443	848	906	866	872	865	4,357	125,490 8 4	11 7 8
Cootehill	8,608	275	580	535	712	895	2,997	82,846 – –	none.
10. LEITRIM:									
Carrick-on-Shannon	10,333	1,228	1,549	1,610	1,443	1,214	7,044	61,450 2 4	no previous rate.
Manorhamilton	7,371	715	811	867	905	779	4,077	43,324 – –	—
Mohill	11,592	1,988	1,249	1,457	1,512	1,266	7,472	57,777 12 3	—
11. SLIGO:									
Sligo (entire Union)	17,774	3,356	2,336	1,737	1,628	1,653	10,710	145,959 – –	99 10 11 ¼
12. MAYO:									
Ballina	23,868	6,002	5,072	4,062	2,780	1,612	19,528	96,221 – –	first rate.
Ballinrobe	14,238	2,030	3,229	2,487	1,800	1,414	10,960	82,805 12 –	– – first rate, of which 170*l.* 15*s.* unpaid.
Castlebar	10,278	872	2,032	2,245	1,669	1,059	7,877	50,997 15 2 ½	– – first rate not collected.
Westport	13,122	2,510	4,218	2,906	1,522	649	11,805	38,875 7 7 ½	first rate.
13. GALWAY:									
Ballinasloe	16,018	2,097	2,504	2,050	1,634	1,490	9,775	155,496 19 –	132 1 1 ½
Galway	12,401	954	2,091	1,788	1,363	1,598	7,794	101,390 8 –	first rate.
Gort	6,637	691	977	876	710	588	3,842	53,011 – –	—
Loughrea	—								
Tuam	10,448	1,643	1,692	1,597	1,207	968	7,107	86,286 – 5 ¼	– – no rate yet collected.
14. ROSCOMMON:									
Boyle	11,763	1,811	1,348	1,311	1,283	1,236	6,989	81,262 6 –	105 13 9 ½
Castlerea	16,514	2,556	2,454	2,213	2,209	1,903	11,335	114,349 18 6	—
Roscommon	13,161	3,206	2,468	2,240	1,513	1,028	10,455	86,661 16 2	—
15. LONGFORD:									
Granard	6,444	506	633	505	363	495	2,502	90,040 – –	– – first rate not yet collected.
Longford	16,067	2,181	3,623	1,553	1,041	915	9,313	136,829 11 –	114 2 3*
16. WESTMEATH:									
Athlone	10,805	1,451	1,483	1,281	913	775	5,903	110,043 10 –	46 4 7
Mullingar	11,830	3,288	1,737	792	467	371	6,655	190,881 6 10	300 – –
17. MEATH:									
Dunshaughlin	2,517	107	206	279	161	131	884	117,324 – –	7 12 6
Kells	6,384	2,666	1,045	406	317	255	4,689	124,194 – –	first rate.
Navan	6,592	2,168	1,164	506	272	207	4,317	111,157 8 4	none.
Oldcastle	5,669	639	592	403	409	392	2,435	79,841 – –	– – first rate not collected.
Trim	5,345	1,657	1,048	462	241	163	3,571	105,353 6 10	3 15 1
18. LOUTH:									
Ardee	3,996	498	279	205	198	257	1,437	92,490 – –	– 1 – ½
Drogheda	7,103	272	1,249	1,029	474	490	3,514	128,467 3 7	12 15 11
Dundalk	8,511	917	1,058	918	718	542	4,153	104,909 16 1	22 11 2 ½
19. DUBLIN:									
Balrothery	4,515	926	780	464	240	170	2,580	90,472 14 3 ½	32 3 6 ¼
Dublin, North	14,487	905	1,126	553	399	549	3,532	399,071 – –	360 17 1 ½
Dublin, South	19,583	1,117	1,408	770	750	696	4,741	561,587 12 1	351 8 – ¼
Rathdown	6,330	351	969	620	376	316	2,632	168,396 8 3 ½	15 8 4 ¾
20. WICKLOW:									
Baltinglass	5,997	1,247	699	368	269	225	2,808	92,577 9 4	38 1 9
Rathdrum	8,781	871	2,018	652	390	334	4,265	154,318 18 4	30 15 –
Shillelagh	4,512	486	424	357	236	223	1,726	67,681 15 5	25 6 3

* A great portion of this amount has since been paid (it was due in September last); it includes the parish of Tarmonbarry, from which only 2*l.* 17*s.* 7*d.* was collected at the close of the half year. *Mem.*—No means of ascertaining the exact amount.

COUNTY AND UNION.	TOTAL Number of Persons rated in the last Rate.	TOTAL Number of such Persons whose Valuation was not greater than £. 1.	TOTAL Number of such Persons whose Valuation was greater than £. 1, and not greater than £. 2.	TOTAL Number of such Persons whose Valuation was greater than £. 2, and not greater than £. 3.	TOTAL Number of such Persons whose Valuation was greater than £. 3, and not greater than £. 4.	TOTAL Number of such Persons whose Valuation was greater than £. 4, and not greater than £. 5.	TOTAL of the Last Five Columns.	TOTAL of the Net Annual Value of the Property Rated in the Union.	AMOUNT of any Sums due from Persons whose Valuation is not greater than £. 5, remaining uncollected from any previous Rate.
21. WEXFORD:								£. s. d.	£. s. d.
Enniscorthy	11,548	2,420	1,525	1,026	685	578	6,234	126,311 8 6½	* —
Gorey	6,475	1,598	634	424	248	233	3,137	93,667 9 2	46 6 8¾
New Ross	9,389	980	1,108	780	597	496	3,961	110,187 – –	first rate.
Wexford	9,890	1,857	1,528	1,014	663	498	5,560	113,097 5 –	first rate.
22. KILDARE:									
Celbridge	3,786	265	409	395	304	264	1,637	131,262 17 9	26 18 11¼
Naas	8,570	2,556	1,043	683	525	379	5,186	134,695 9 6	not ascertained.
23. KILKENNY:									
Callan	—								
Kilkenny	16,560	1,401	1,813	1,173	813	636	5,836	242,817 5 9½	first rate.
24. QUEEN'S COUNTY:									
Abbeyleix	6,125	1,397	817	539	374	352	3,479	72,816 2 8	no second rate.†
Mountmelick	13,209	3,894	2,256	1,364	811	618	8,943	95,933 13 7	first rate.
25. KING'S COUNTY:									
Edenderry	6,308	‡2,644	725	321	209	179	4,078	98,856 17 10½	10 7 6¾
Parsonstown	9,110	1,600	1,246	873	640	531	4,890	108,434 – –	11 14 7½
Tullamore	9,757	2,137	1,851	956	673	583	6,200	87,818 8 –	30 19 2
26. CLARE:									
Ennis	10,278	933	916	759	634	548	3,790	122,618 8 10	33 4 –¾
Ennistymon	7,231	711	607	624	648	575	3,165	67,486 17 –	no previous rate.
Kilrush	8,103	819	970	963	867	932	4,551	58,269 11 7	– – ditto.
Scariff	5,176	1,380	632	398	339	298	3,047	44,609 12 8	§ 15 10 –
27. LIMERICK:									
Kilmallock	11,404	2,801	2,241	985	470	374	6,871	178,282 15 –	‖ 102 5 4½
Limerick	14,784	521	1,670	1,555	1,108	756	5,610	217,074 3 –	141 3 2½
Newcastle	7,037	1,371	1,097	500	366	210	3,544	113,218 10 –	93 19 3
Rathkeale	7,182	631	899	570	389	348	2,837	139,246 18 –	6 3 2¾
28. TIPPERARY:									
Carrick-on-Suir	5,632	519	1,013	840	370	256	2,998	90,015 15 3	—
Cashel	—								
Clogheen	8,677	2,925	1,098	753	411	379	5,566	60,431 – –	19 13 –
Clonmel	5,463	808	592	316	184	138	2,038	89,830 17 6½	47 7 5
Nenagh	—								
Roscrea	8,260	1,149	1,013	755	635	514	4,066	102,517 4 6	– – no return from the collectors.
Thurles	10,895	1,716	1,632	1,135	770	594	5,847	110,473 6 –	no former rate.
Tipperary	10,042	1,978	1,265	734	482	419	4,878	148,297 1 7½	79 17 8
29. WATERFORD:									
Dungarvon	6,738	1,240	1,367	519	286	265	3,677	93,719 16 –	none.
Lismore	3,943	271	643	372	252	209	1,747	64,708 5 –	8 – 1
Waterford	5,449	193	504	457	279	242	1,675	130,695 13 –	67 13 7
30. CORK:									
Bandon	7,504	903	764	382	292	313	2,654	136,006 13 –	41 4 9½
Cork	8,230	1,553	1,423	662	487	366	4,491	168,182 8 –	186 4 4¾
Dunmanway	2,269	113	292	187	107	63	762	43,252 12 6	1 5 2½
Fermoy	13,914	5,526	1,228	743	596	470	8,563	156,758 – –	80 16 6¾
Kanturk	6,840 ¶	1,019	763	484	312	290	2,868	132,085 2 4	no rate made.
Kinsale	4,121	349	488	219	155	156	1,367	82,736 – –	35 19 2
Macroom	—								
Mallow	6,812	872	1,195	534	329	261	3,191	143,019 – –	first rate.
Midleton	8,704	338	1,427	875	414	360	3,914	163,259 1 –	none.
Skibbereen	7,943	885	606	401	376	369	2,637	97,905 – –	first rate.
31. KERRY:									
Listowel	12,212	4,031	2,364	685	429	427	7,936	95,482 8 4	—
Tralee	14,611	3,857	2,117	1,292	670	618	8,554	113,588 – 8	none.
TOTALS of 108 Unions	997,434	149,960	138,143	98,220	75,572	63,818	525,713	—	

* Only one rate yet declared, and a very small portion can be collected off tenements value 5*l.* and under.
† £. 160. 2 *s.* 6½ *d.* uncollected of the first rate; the clerk states that that sum is almost entirely due from holdings under 5*l.* annual value.
‡ Of this number, there are 849 persons whose rate does not exceed 1 *d.*
§ Tulla collector has not yet sent a return of arrears.
‖ The number of persons from whom this sum is due is 3,372.
¶ Total number of persons whose holdings are valued.

Poor Law Commission Office, Somerset House,
3 May 1843.

EDWIN CHADWICK,
Secretary.

RETURN of the VALUATIONS of every POOR LAW UNION in *Ireland*; Total Number of Persons Rated in the last Rate; Net Annual Value of the Property Rated; and Amount of Sums remaining uncollected from any previous Rate.

(Lord Eliot.)

Ordered, by The House of Commons, *to be Printed,*
5 *May* 1843.

VALUATIONS (IRELAND).

RETURN to an ORDER of the Honourable The House of Commons, dated 3 May 1843;—*for*,

A COPY of any INSTRUCTIONS given, in reference to the Mode of filling up the following Columns, as required by the 65th SECTION of the ACT for the RELIEF OF THE DESTITUTE POOR IN IRELAND, viz. Landlords' Rates, Tenants' Rates, Landlords' Taxes and other Public Charges, Tenants' Taxes and other Public Charges, Landlords' Repairs and Insurance, Tenants' Repairs and Insurance, Landlords' other Expenses, Tenants' other Expenses, by the GUARDIANS, or any Committee of that Body, to the VALUATORS in the Unions in which the Boroughs of *Belfast*, *Clonmel*, *Cork*, *Drogheda*, *Dublin*, *Kilkenny*, *Limerick*, *Londonderry*, *Sligo*, and *Waterford*, or any part of those Boroughs, are respectively situated; and a STATEMENT of the Proportion which the Sums inserted in the Columns bear to the Net Annual Value, where the Valuator has adopted a Per-centage, in order to ascertain the Sums to be entered in such Columns.

A RETURN of the RATES (if any) in each of the abovenamed Unions which have been Appealed against or Quashed on account of Omissions or Mistakes in filling such Columns.

Poor Law Commission Office, Dublin,
30 May 1843.

ARTHUR MOORE,
Chief Clerk.

Ordered, by The House of Commons, *to be Printed*, 9 *June* 1843.

BELFAST UNION,

COMPRISING BOROUGH OF BELFAST.

No. 9878, D/43.

THE Guardians gave no instructions for the filling up of the columns in the Rate-books, other than that given by the Poor Law Commissioners in their Circular of the 25th March 1839, and that of the 8th May 1839.*

Amount of Net Annual Value, 259,300*l.* 19*s.* 6*d.*

Landlords' Rates, Tenants' Rates, Landlords' Taxes and other Public Charges, Tenants' Taxes and other Public Charges, Landlords' Repairs and Insurance, Tenants' Repairs and Insurance; Landlords' other Expenses, Tenants' other Expenses, 60,503*l.* 11*s.* 3*d.*

And the proportion that this sum bears to the net annual value is $\frac{7}{30}$ nearly.

There has been no appeal against the rate on account of omissions or mistakes in filling up these columns.

There has been no rate quashed on account of omissions or mistakes in filling up these columns.

(signed) *Wm. Boyce*,
Clerk to the Union.

22 May 1843.

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* Commissioners' Annual Report for 1839, Appendix (B.), Nos. 7 & 8. *See* also 1840, Appendix (C.), No. 2.

CLONMEL UNION,

Comprising the Borough of Clonmel.

No. 9439, D/43.

The Valuators were guided by your Circular on valuation and rating. I am not aware of any written instructions given by the Guardians; I know they were told to fill up the columns, where it was practicable so to do.

There was no per-centage adopted, in order to ascertain the sums to be entered in such columns.

There was no rate appealed against or quashed on account of omissions or mistakes in filling up such columns.

To the Poor Law Commissioners, Dublin, 15 May 1843.

(signed) *P. Keily*, Clerk to the Board.

CORK UNION,

Comprising Borough of Cork.

No. 9583, D/43. Office of Poor Law Guardians, Cork, 16 May 1843.

Sir,

I have to acknowledge the receipt of your letter of the 9th instant, enclosing copy of an Order of the House of Commons, relative to the mode of filling up certain columns of the valuation and rate-books of this Union.

In compliance, I herewith transmit to you a copy, marked No. 1, of the scale, from 1 *l.* to 12 *l.*, both inclusive (and so in proportion for any greater amount of valuation), as adopted by the Board of Guardians, on making the first valuation and rate; viz., on the 30th day of December 1839, in conformity with the following Minute:—

"At a meeting of the Board of Guardians, held at the Board-room of the House of Industry, on Monday 29th day of July 1839, pursuant to adjournment;

"Mr. Gould having given in the various calculations of the probable annual average cost of repairs, insurance, and other expenses, in pursuance of the resolution of last board-day,

"*Resolved*, That said calculations be submitted to the Poor Law Commissioners for their approval."

Which calculations when [were?] acted on by the valuators, and used for that purpose, and at all times since by the Guardians and revisor, up to the 6th day of March 1843, when the revisor, by and with the consent of the Guardians, adopted and used the scale marked No. 2, (also sent) in the rate made on said last-mentioned day.

In reference to scale No. 1, and as regards the City of Cork Electoral Division, in which is comprised the entire borough, the column for "Tenants' Taxes and other Public Charges," was filled upon a poundage of 3 *s.* 6 *d.*; the column for "Landlords' Repairs and Insurance" was filled for repairs, at a per-centage of 12 ½, and for insurance, at a per-centage of 6 ¼, up to 8 *l.*, when the scale for insurance fell in ratio as the net annual value rose in amount.

In the rural divisions, the scale adopted (under the above authority) for "Tenants' Taxes and other Public Charges," was 2 *s.*; and for "Landlords' Repairs and Insurance," 2 *s.* 7 *d.* in the pound, on the net annual value.

And in reference to scale No. 2, the column for "Tenants' Taxes and other Public Charges," was filled at the rate of 4 *s.* in the pound, and the column for "Landlords' Repairs and Insurance," as therein described; and also the column for "Tenants' other Expenses," at 1 *s.* 2 *d.* in the pound on the net annual value, in the City of Cork Electoral Division.

And in the rural divisions, the column for "Tenants' Taxes and other Public Charges," at 2 *s.*, and the column for "Tenants' Repairs and Insurance," also at 2 *s.* in the pound on the net annual value.

And

And in reply to that part of said Order, relative to any appeals against, or the quashing of the rates, I have to state, that several appeals for individual rates have been entered into and prosecuted, and that the only appeal against the whole rate was the one entered upon; when the rate made on the 22d of August 1842 was, by the assistant-barrister, quashed, for that the Guardians did not fill up either of the columns for "Landlords' Repairs and Insurance," and for "Gross Annual Value."

I am, &c.

(signed) *Kyrl Allen Deane*,
Clerk of Cork Union.

Arthur Moore, Esq.
Chief Clerk.

Enclosures received with foregoing Letter from the Clerk of the *Cork* Union.

No. 1.—CITY OF CORK Electoral Division.—Scale for Buildings adopted in the Rate made 30th day of December 1839, and continued to 6th March 1843.

Net Annual Value.	Landlords' Rates.	Tenants' Rates.	Landlords' Taxes, and other Public Charges.	Tenants' Taxes, and other Public Charges.	Landlords' Repairs and Insurance.	Tenants' Repairs and Insurance.	Landlords' other Expenses.	Tenants' other Expenses.	Gross Annual Value.	Rate at 4 *d.* in the Pound.	Arrears due (if any).
£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	– – 4	– – 4	None	– 3 6	– 3 9	None	None	None	1 7 11	– – 4	—
2	– – 8	– – 8	– –	– 7 –	– 7 6	– –	– –	– –	2 15 10	– – 8	—
3	– 1 –	– 1 –	– –	– 10 6	– 11 3	– –	– –	– –	4 3 9	– 1 –	—
4	– 1 4	– 1 4	– –	– 14 –	– 15 –	– –	– –	– –	5 11 8	– 1 4	—
5	– 1 8	– 1 8	– –	– 17 6	– 18 9	– –	– –	– –	6 19 1	– 1 8	—
6	– 2 –	– 2 –	– –	1 1 –	1 2 6	– –	– –	– –	8 7 6	– 2 –	—
7	– 2 4	– 2 4	– –	1 4 6	1 6 3	– –	– –	– –	9 11 5	– 2 4	—
8	– 2 8	– 2 8	– –	1 8 –	1 10 –	– –	– –	– –	11 3 4	– 2 8	—
9	– 3 –	– 3 –	– –	1 11 6	1 12 –	– –	– –	– –	12 9 6	– 3 –	—
10	– 3 4	– 3 4	– –	1 15 –	1 14 4	– –	– –	– –	13 16 –	– 3 4	—
11	– 3 8	– 3 8	– –	1 18 6	1 17 9	– –	– –	– –	15 3 7	– 3 8	—
12	– 4 –	– 4 –	– –	2 2 –	2 1 2	– –	– –	– –	16 11 2	– 4 –	—

The Rural Electoral Divisions.—Scale for Land and Buildings at 5 *d.* in the Pound for the above Period.

1	– – 5	– – 5	– –	– 2 –	– 2 7	– –	– –	– –	1 5 5	– – 5	—
2	– – 10	– – 10	– –	– 4 –	– 5 2	– –	– –	– –	2 10 10	– – 10	—
3	– 1 3	– 1 3	– –	– 6 –	– 7 9	– –	– –	– –	3 16 3	– 1 3	—
4	– 1 8	– 1 8	– –	– 8 –	– 10 4	– –	– –	– –	5 1 8	– 1 8	—
5	– 2 1	– 2 1	– –	– 10 –	– 12 11	– –	– –	– –	6 7 1	– 2 1	—
6	– 2 6	– 2 6	– –	– 12 –	– 15 6	– –	– –	– –	7 12 6	– 2 6	—
7	– 2 11	– 2 11	– –	– 14 –	– 18 1	– –	– –	– –	8 17 11	– 2 11	—
8	– 3 4	– 3 4	– –	– 16 –	1 – 8	– –	– –	– –	10 3 4	– 3 4	—
9	– 3 9	– 3 9	– –	– 18 –	1 3 3	– –	– –	– –	11 8 9	– 3 9	—
10	– 4 2	– 4 2	– –	1 – –	1 5 10	– –	– –	– –	12 14 2	– 4 2	—
11	– 4 7	– 4 7	– –	1 2 –	1 8 5	– –	– –	– –	13 19 7	– 4 7	—
12	– 5 –	– 5 –	– –	1 4 –	1 11 –	– –	– –	– –	15 5 –	– 5 –	—

And so in proportion for any greater sum.

No. 2.—CITY

No 2.—CITY OF CORK Electoral Division.—Scale for Buildings adopted in the Rate made 6th day of March 1843.

Net Annual Value.	Landlords' Rates.	Tenants' Rates.	Landlords' Taxes, and other Public Charges.	Tenants' Taxes, and other Public Charges.	Landlords' Repairs and Insurance.	Tenants' Repairs and Insurance.	Landlords' other Expenses.	Tenants' other Expenses.	Gross Annual Value.	Rate at 5*d.* in the Pound.	Arrears due (if any).
					Tenants at will.						
£. £.					£. *s.* *d.*	£. *s.* *d.*					
From 1 to 5	- Filled at 5*d.* in the pound.	- Filled at 5*d.* in the pound.	- - None, tithe rent-charge excepted.	- - 4*s.* in the pound.	– 10 –	- -	None	- 1*s.* 2*d.* in the pound, viz. ministers' money and parish rate.	- The foregoing sums added make the gross value.		
– 6 to 12	- -	- -	- -	- -	1 – –						
					Landlord and Tenant mutually.						
– 13 to 20	- -	- -	- -	- -	1 – –	1 – –					
– 20 to 30	- -	- -	- -	- -	1 10 –	1 10 –					
– 30 to 40	- -	- -	- -	- -	2 – –	2 – –					
						Tenants by Lease.					
– 40 to 50	- -	- -	- -	- -	- -	5 – –					
– 50 to 60	- -	- -	- -	- -	- -	6 – –					
– 60 to 70	- -	- -	- -	- -	- -	7 – –					
– 70 to 80	- -	- -	- -	- -	- -	8 – –					
– 80 to 90	- -	- -	- -	- -	- -	9 – –					
– 90 to 100	- -	- -	- -	- -	- -	10 – –					
– 100 to 120	- -	- -	- -	- -	- -	12 – –					
– 120 to 150	- -	- -	- -	- -	- -	15 – –					
– 150 to 200	- -	- -	- -	- -	- -	20 – –					
– 200 to 300	- -	- -	- -	- -	- -	30 – –					
– 300 to 500	- -	- -	- -	- -	- -	50 – –					
– 500 to 1,000 and upwards.	- -	- -	- -	- -	- -	100 – –					

Houses and lands, when included in one valuation, are half only of the above scale.

Mills, breweries, distilleries, and manufactories are double the above scale.

Lands, yards, building ground, or any other property upon which buildings have not been erected, no allowance.

In the rural divisions, 2*s.* are allowed on land in the pound value, and inserted in the tenants' column for "Tenants' Taxes and other Public Charges," and 2*s.* in the pound on buildings inserted in the column for "Tenants' Repairs and Insurance."

Cork, 15 May 1843.

(signed) *James Wherland,*
Revisor of the Valuation and Rates, Cork Union.

DROGHEDA UNION,

Comprising Borough of Drogheda.

No. 9230, D/43.

No instructions were given by the Guardians to the valuators; the only directions they received were the printed instructions issued by the Commissioners to all valuators.

The valuators have fixed 12½ per cent. for tenants' taxes and other public charges, and 10 per cent. for landlords' repairs and insurance, on the net annual value of property rated.

The other four columns not filled up.

No rate has been appealed against or quashed on account of omissions or or mistakes in filling up such columns.

(signed) *Nicholas Whitworth,*
Drogheda, 12th May 1843. Clerk of the Union.

NORTH DUBLIN UNION,

Comprising Part of the City of Dublin.

No. 9229, D/43.

Return relating to any Instructions given by the Guardians, relative to the filling up of certain Columns in the Rate-books, and other Particulars, viz.:—

August 4, 1841.

Resolved, That Mr. Bolger (the valuator) be instructed to value forthwith all houses that have been rated to the poor, between the amounts of Eight and Ten pounds, in the City Electoral Division, for landlords' repairs and insurance, in order to have same placed in a column in the rate-books for that purpose.

August 11th, 1841.

Resolved, That Mr. Bolger not having appeared here, although applied to, for the purpose of filling up the columns for "Landlords' Repairs and Insurance," he be informed, that if he do not fill up the rate-books, as above, on or before Saturday, Mr. Crean will then be appointed for that purpose.

September 1st, 1841.

Resolved, That a case be sent to Richard Moore, Esq. Queen's Counsel, requesting him to advise the Board as to the manner in which their rate-books should be prepared, and also to give general directions for their future guidance in any additions or alterations that may be necessary, and that the Chairman, Messrs. Warren, Loughnan, Baker, Roper, and Sherrard be requested to give instructions for the preparation of a case for that purpose.

Resolved, That, preparatory to the striking of the next rate, a valuator be directed to revise the original valuation, and make all the columns in as strict accordance with the Poor Law Act as the circumstances of the country will admit of, adding such tenements as are not already valued, and that he be directed to do it with all expedition, consistent with the desire of the Board; that the books should be made most correct, and strictly according to law; also that our clerk be directed to have two original sets of rate-books prepared, one to lie on the table for the use of the public, the other to be locked up under seal of the chairman, and only to be opened and produced at the Board.

The sum adopted by the valuator, as the annual average cost of repairs and insurance, was 2*s.* 6*d.* in the pound on the net annual value; and this estimate was made in the autumn of the year 1839, when the valuation was first made of the Union.

No rate has been appealed against for any mistake or omission in these columns.

The whole of the borough of Dublin is not included in the North Dublin Union; not more than one half, the remainder being included in the South Dublin Union.

(signed) *J. H. Crean*,
Clerk of the Union.

12 May 1843.

SOUTH DUBLIN UNION,

Comprising other Part of the City of Dublin.

No. 9838, D/43.

Instructions given by the Board of Guardians, or any committee of that body, to the valuators:—Nil.

Proportion which the sums inserted in the columns bear to the net annual value, where the valuators have adopted a per-centage:

City Division:

Landlords' Rates	2 1/3 per cent.
Tenants' Rates	2 1/3 per cent.
Landlords' Taxes and other Public Charges	nil.
Tenants' Taxes and other Public Charges	20 per cent.
Landlords' Repairs and Insurance	nil.
Tenants' Repairs and Insurance	12 1/2 per cent.
Landlords' other Expenses	nil.
Tenants' other Expenses	nil.

Rural Divisions:

Landlords' Rates	2 1/12 per cent.
Tenants' Rates	2 1/12 per cent.
Landlords' Taxes and other Public Charges	nil.
Tenants' Taxes and other Public Charges	no particular scale adopted by valuators.
Landlords' Repairs and Insurance	nil.
Tenants' Repairs and Insurance	no particular scale adopted by valuators.
Landlords' other Expenses	nil.
Tenants' other Expenses	nil.

Return of rates which have been appealed against or quashed, on account of omissions or mistakes in filling up such columns:—Nil.

The whole of the borough of Dublin is included in this and the North Dublin Union.

(signed) *Mark Byrne*,
Clerk of the Union.

22 May 1843.

KILKENNY UNION,

Comprising Borough of Kilkenny.

No. 10056, D/43.

Not finding in the office, or on the minutes, any instructions given by this Board, or a committee of the Board, to the valuators, I wrote to the valuators for a copy of any instructions received by them, relative to the mode of filling the several columns in the rate-books, as stated in your letter of the 9th instant; and, in reply, they state they received no written instructions, but were chiefly guided by the Poor Law Act, as explained by Mr. O'Donoghue, one of the Assistant Commissioners; and that they have not made use of a per-centage, but kept strictly to the net annual value, adding thereto the several charges in ascertaining the amount of the gross value, and without any fixed proportion.

There has been no appeal against the rate in this Union.

(signed) *Thomas Conway*,
Clerk of the Union.

Kilkenny, 24 May 1843.

LIMERICK UNION,

Comprising Borough of Limerick.

No. 10150, D/43.

There have been no resolutions of the Limerick Board of Guardians to direct the valuator in filling the several columns of the rate-books.

The

The valuator has not adopted a per-centage in the Limerick Union, to ascertain the proportions to be borne by each.

No appeals have been made, or rates quashed, in the Limerick Union, in consequence of mistakes or omissions in filling columns of "Landlords' or Tenants' Expenses."

(signed) *John Ryan*,
Clerk of Limerick Union.

26 May 1843.

LONDONDERRY UNION,

COMPRISING BOROUGH OF LONDONDERRY.

No. 9420, D/43.

AT a meeting of the Valuation Committee of the Board of Guardians on the 11th of September 1839,

It was ordered, That the valuators be directed to fill the columns of the rate-book for the city and suburbs, as follows:

"Landlords' Rates," "Tenants' Rates:"

Divide an assumed poor-rate of 10*d.* in the pound on the net annual value, equally between the landlord and the tenant.

"Landlords' Taxes and other Public Charges:"

Blank.

"Tenants' Taxes and other Public Charges:"

Charge the tenant with county cess at 2*s.* 6*d.* in the pound on all property above 5*l.* net annual value.

With police tax on property not below 10*l.*, at 1*s.* in the 1*l.*

With water tax at 6*d.* in the pound.

"Landlords' Repairs and Insurance:"

Blank.

"Tenants' Repairs and Insurance:"

Repairs, 2*s.* per pound on the net annual value.

Insurance, ten times the amount of the net annual value to be taken as the cost in calculating the insurance.

Dwelling-houses to be insured at the rate of	4*s.*	per 100*l.*
Stores - - - - - - -	6*s.*	—
Corn mills and distilleries - - -	15*s.*	—
Spinning mills - - - - -	20*s.*	—

"Landlords' other Expenses:"

Blank.

"Tenants' other Expenses:"

Blank.

The sums inserted in the above columns bear the proportion of 6*s.* 10*d.* per pound on the net annual value.

No rates have been appealed against or quashed on account of omissions or mistakes in filling such columns.

(signed) *Sam. Kennedy*,
Clerk to the Board of Guardians.

15th day of May 1843.

SLIGO UNION,

Comprising Borough of Sligo.

No. 9589, D/43.

No instructions were given by the Guardians of the Sligo Poor Law Union, in which the Borough of Sligo is situated, or by any committee of that body, to the valuator of the Union, in reference to the mode of filling up the several columns in the rate-book.

The proportions which the sums inserted by the valuator in the columns bear to the net annual value are:—

	s.	*d.*
Landlords' Rates	—	2½
Tenants' Rates	—	2½
Tenants' Taxes and other Public Charges	2	6
Tenants' Repairs and Insurance	3	4

The columns for "Landlords' Taxes and other Public Charges," "Landlords' Repairs and Insurance," "Landlords' other Expenses," and "Tenants' other Expenses," are not filled up.

There have been no appeals against the rates in the Union.

(signed) *Chas. O'Connor*,
Clerk of the Union.

Sligo, 16 May 1843.

WATERFORD UNION,

Comprising Borough of Waterford.

No. 9242, D/43.

No specific instructions were given to the valuators in reference to the filling up of the columns in the rate-books, entitled "Landlords' Rates," "Tenants' Rates," "Landlords' Taxes and other Public Charges," "Landlords' Repairs and Insurance," "Tenants' Repairs and Insurance," "Landlords' other Expenses," "Tenants' other Expenses," by the Guardians, or any committee of that body; nor did the valuators adopt a per-centage, in order to ascertain the sums to be entered in such columns.

No. 9817, D/43.

I am not in possession of anything to return to the third portion of the Order of the House of Commons, bearing date the 3d of May 1843.

(signed) *J. De Bourke*,
Clerk of the Union.

Waterford, 21 May 1843.

VALUATION (IRELAND).

RETURN to an ORDER of the Honourable The House of Commons, dated 28 March 1843;—*for*,

A RETURN of the several COUNTIES, COUNTIES of CITIES, and COUNTIES of TOWNS, in *Ireland*, of which the VALUATION, under the Act 6 & 7 Will. 4, c. 84, has been completed; specifying the Name of each Barony or Half-Barony, the Acreable Contents, and the Valuation thereof; stating also, the Sum ordered to be levied by the Grand Jury Warrant of Spring Assizes 1842, for each such Barony or Half-Barony, and the Rate per Centum which each such Sum bears to the Valuation; also, the Sum ordered to be levied by the Grand Jury Warrant of Summer Assizes 1842, for each such Barony or Half-Barony, and the Rate per Centum which such Sum bears to the Valuation; stating also, the Name and Acreable Contents of each such County, County of a City, and County of a Town; the Annual Value thereof, according to the Valuation under that Act; the Amount of the Expense of such Valuation, the Cost per Acre of such Valuation, and the Rate which the Cost bears to each £.100 of the Valuation.—(*Being in continuation of Parliamentary Paper, No.* 224, *of Session* 1842.)

(*Sir Robert Ferguson.*)

Ordered, by The House of Commons, *to be Printed*,
12 *June* 1843.

Under 1 oz.

A RETURN of the several Counties, Counties of Cities, and Counties of Towns, in *Ireland*, of which the Valuation, under 6 & 7 Will. 4, c. 84, has been completed.

SCHEDULE, No. 1.

COUNTIES.	Acreable Contents.	Annual Amount of the Valuation.	Expense of the Valuation.	Cost of the Valuation per Acre.	Rate of Cost to each 100*l.* of the Valuation.	
	A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Antrim - - -	693,065 1 39	474,361 3 8	11,682 8 4½	– – 4	2 9 3	
Armagh - - -	312,327 2 28	242,005 – 7	4,884 15 2	– – 3¾	2 – 4	
Carrickfergus - -	16,700 1 34	13,520 14 2	221 15 –	– – 3	1 12 10	
Cavan - - -	416,260 3 7	251,023 11 –	4,193 12 3	– – 2¼	1 13 4	
Donegal - - -	1,185,641 0 32	225,111 10 11	8,714 4 8½	– – 1¾	3 17 5	
Down - - - -	611,209 0 31	455,713 19 7	11,501 13 1½	– – 4½	2 10 5	
Drogheda - - -	5,675 3 1	23,657 18 3	386 17 4	– 1 4¼	1 12 8	
Fermanagh - -	417,735 0 21	171,146 12 -	6,811 – 7	– – 3¾	3 19 7	
Leitrim - - -	376,212 1 15	121,003 5 6	3,235 13 10½	– – 2	2 13 5	
Londonderry - -	508,741 3 22	220,430 4 –	8,207 15 7½	– – 3¾	3 14 5	
Longford - - -	257,221 2 22	150,795 15 2	2,472 5 4	– – 2¼	1 12 9	(*a*)
Louth - - -	196,924 0 13	186,829 11 2	2,627 8 1	– – 3	1 8 1	
Meath - - -	577,043 1 13	527,593 11 –	5,765 6 9	– – 2¼	1 1 10	
Monaghan - - -	318,733 1 6	203,360 7 4	3,792 18 1	– – 2¾	1 17 3	
Roscommon - - -	585,398 3 18	289,363 14 7	5,153 1 9	– – 2	1 15 7	(*b*)
Sligo - - - -	451,085 3 31	190,751 19 9	3,791 8 10½	– – 2	1 19 8	
Tyrone - - -	778,543 0 39	277,555 18 3	10,294 19 9½	– – 3	3 14 1	
Westmeath - - -	433,768 2 26	292,531 7 8	3,728 4 4½	– – 2	1 5 5	(*c*)

(*a*) No Return furnished by Treasurer.

(*b*) No Return furnished by Treasurer.

(*c*) The Barony Return cannot be given, as the Grand Jury Cess was only partially levied for Summer 1842, under the Valuation.

Note.—If the first and second columns in the Barony Returns (Schedule No. 2) be added, the amounts will be found different from the Totals of the Counties as given in the corresponding columns in Schedule No. 1. These differences arise from the following circumstance:—In Schedule No. 1, the value of the exemptions is included, because the cost of the valuation is rated on the gross amount of the valuation of each county; in the Barony Returns the exemptions are excluded, as the per-centages on the Grand Jury Cess could be properly declared only on the taxable contents of each county.

1 June 1843. *Richard Griffith.*

SCHEDULE, No. 2.

BARONIES.	Acreable Contents.	Annual Valuation.	Sum levied under Grand Warrant for Spring 1842.	Per-centage on Valuation.	Sum levied under Grand Warrant for Summer 1842.	Per-centage on Valuation.	TOTAL Per-centage in the Year 1842.
COUNTY OF ANTRIM:							
	A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Antrim, Lower	80,807 2 31	27,581 11 2	2,068 10 2	7 9 11	2,172 2 3	7 17 6	15 7 5
Antrim, Upper	36,480 3 31	24,449 18 4	1,410 3 –	5 15 4	1,522 – 6	6 4 6	11 19 10
Belfast, Lower	56,068 0 28	41,070 16 11	2,520 14 1	6 2 8	2,625 6 5	6 7 10	12 10 6
Belfast, Upper	37,074 1 34	139,301 8 2	5,914 18 5	4 4 11	6,143 11 1	4 8 2	8 13 1
Cary	74,876 0 12	24,053 1 1	1,781 12 3	7 8 1	1,888 10 8	7 16 11	15 5 –
Dunluce, Lower	30,574 0 36	16,810 7 8	1,007 18 -	5 19 9	1,110 4 9	6 12 1	12 11 10
Dunluce, Upper	52,742 0 14	25,251 17 –	1,740 4 5	6 17 9	1,767 1 3	6 19 11	13 17 8
Glenarm, Lower	65,433 0 15	13,479 13 2	1,214 6 2	9 – –	1,177 6 6	8 14 8	17 14 8
Glenarm, Upper	24,030 0 23	12,483 2 9	1,201 11 9	9 12 4	1,199 6 6	9 12 1	19 4 5
Kilconway	68,265 2 8	22,209 9 2	1,297 19 10	5 16 8	1,358 11 11	6 2 4	11 19 –
Massareene, Lower	26,956 3 21	21,287 – 9	1,153 14 2	5 8 4	1,153 17 5	5 8 5	10 16 9
Massareene, Upper	56,467 3 34	47,247 12 1	3,392 13 7	7 3 4	3,247 12 1	6 17 5	14 – 9
Toome, Lower	36,102 1 12	25,610 14 6	1,788 3 11	6 19 7	1,714 3 2	6 13 10	13 13 5
Toome, Upper	46,907 0 38	26,019 13 2	2,067 9 10	7 18 5	2,204 8 7	8 9 5	16 7 10
COUNTY OF ARMAGH:							
Armagh	47,769 2 38	49,452 18 4	2,887 1 11	5 16 9	2,463 4 1	4 19 7	10 16 4
Fews, Lower	29,738 3 8	21,184 19 4	1,215 3 1	5 14 8	1,245 11 7	5 17 7	11 12 3
Fews, Upper	47,392 2 39	21,345 14 –	1,214 7 11	5 13 9	1,264 17 4	5 18 6	11 12 3
O'Neilland, East	20,877 2 22	19,557 3 3	1,100 7 10	5 12 6	1,040 12 3	5 6 4	10 18 10
O'Neilland, West	57,549 2 10	45,048 4 11	3,071 11 2	6 16 4	2,681 2 9	5 19 –	12 15 4
Orior, Lower	31,901 0 36	30,289 8 5	1,414 11 2	4 13 5	1,069 9 –	3 10 7	8 4 –
Orior, Upper	49,437 0 25	29,737 3 9	1,758 1 7	5 18 3	1,356 4 11	4 11 2	10 9 5
Tiranny	27,371 1 23	20,373 11 2	1,342 13 7	6 11 9	1,223 15 1	6 0 1	12 11 10
TOWN OF CARRICKFERGUS:							
County of the Town	16,698 1 24	13,077 11 7	571 7 4	4 7 4	563 12 3	4 6 1	8 13 5
COUNTY OF CAVAN:							
Castlerahan	69,237 2 10	37,174 2 8	1,753 3 6	4 14 3	1,663 6 2	4 9 5	9 3 8
Clankee	64,345 2 17	36,918 3 2	1,988 8 6	5 7 8	1,909 6 4	5 3 5	10 11 1
Clanmahon	51,144 3 21	33,796 19 10	2,385 16 4	7 1 2	1,947 4 4	5 15 2	12 16 4
Loughtee, Lower	28,219 1 31	18,313 17 1	1,005 12 5	5 9 9	826 8 1	4 10 2	9 19 11
Loughtee, Upper	63,784 3 16	41,133 13 6	2,068 2 6	5 0 6	2,046 16 10	4 19 5	9 19 11
Tullygarvey	59,828 0 18	37,664 12 7	2,465 5 10	6 10 10	2,307 3 10	6 2 6	12 13 4
Tullyhaw	89,821 3 10	20,428 15 6	1,083 2 7	5 6 –	1,220 18 2	5 19 6	11 5 6
Tullyhunco	39,595 1 5	22,685 4 5	1,189 18 4	5 4 10	1,243 8 2	5 9 7	10 14 5
COUNTY OF DONEGAL:							
Banagh	177,244 1 18	19,196 19 –	1,994 4 –	10 7 8	1,660 5 7	8 12 11	19 – 7
Boylagh	156,142 0 37	6,768 13 8	882 11 2	13 – 7	811 18 5	11 19 11	25 – 6
Inishowen, East	123,311 3 15	23,098 1 8	2,254 11 –	9 15 2	1,858 7 4	8 – 10	17 16 –
Inishowen, West	74,321 2 31	20,929 11 9	1,692 7 9	8 1 8	1,632 19 8	7 16 –	15 17 8
Kilmacrenan	309,484 2 27	42,293 13 5	4,941 2 11	11 13 7	3,649 – 1	8 12 6	20 6 1
Raphoe	219,447 2 0	79,739 12 5	7,331 19 6	9 3 10	5,337 8 3	6 13 10	15 17 8
Tirhugh	125,285 1 23	30,332 5 6	2,484 16 3	8 3 9	2,054 19 6	6 15 6	14 19 3
COUNTY OF DOWN:							
Ards, Lower	38,447 1 14	31,059 18 2	1,593 10 10	5 2 7	1,324 11 6	4 5 3	9 7 10
Ards, Upper	29,679 0 18	25,167 3 7	1,321 10 6	5 5 –	1,149 8 2	4 11 3	9 16 3
Castlereagh, Lower	51,437 3 12	45,366 16 10	3,026 6 11	6 13 4	2,669 9 2	5 17 8	12 11 –
Castlereagh, Upper	55,249 3 29	45,912 11 4	3,931 18 4	8 11 3	2,997 1 6	6 10 6	15 1 9
Dufferin	17,203 2 9	14,641 1 6	741 1 3	5 1 2	750 10 6	5 2 6	10 3 8
Iveagh, Lower (lower part)	45,400 3 22	36,476 2 8	2,042 16 11	5 12 –	1,717 8 9	4 14 1	10 6 1
Iveagh, Lower (upper part)	47,511 2 39	42,682 6 7	2,388 12 5	5 11 10	2,014 5 4	4 14 4	10 6 2
Iveagh, Upper (lower part	96,293 2 3	42,309 3 10	3,368 13 10	7 19 2	2,727 7 –	6 8 10	14 8 –
Iveagh, Upper (upper part	63,213 2 36	46,976 2 4	2,788 16 2	5 18 8	2,535 7 5	5 7 11	11 6 7
Kinalarty	40,935 0 33	25,334 14 10	1,605 13 3	6 6 8	1,409 4 8	5 11 2	11 17 10
Lecale, Lower	30,905 2 6	27,389 12 8	1,660 12 –	6 1 2	1,501 3 7	5 9 8	11 10 10
Lecale, Upper	30,638 1 8	30,655 11 4	1,854 9 6	6 – 11	1,685 17 5	5 9 11	11 10 10
Mourne	47,867 3 22	13,490 18 3	733 18 9	5 8 9	713 7 –	5 5 9	10 14 6
Newry	16,127 0 38	22,843 18 8	1,039 7 3	4 11 –	986 14 7	4 6 4	8 17 4

(continued)

BARONIES.	Acreable Contents.	Annual Valuation.	Sum levied under Grand Warrant for Spring 1842.	Per-centage on Valuation.	Sum levied under Grand Warrant for Summer 1842.	Per-centage on Valuation.	TOTAL Per-centage in the Year 1842.
TOWN OF DROGHEDA:							
	A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
County of the Town	5,666 3 20	22,304 4 4	826 7 9	3 14 –	674 14 11	3 – 6	6 14 6
COUNTY OF FERMANAGH:							
Clanawley	73,056 0 14	21,481 8 11	1,189 7 6	5 10 8	898 4 6	4 3 7	9 14 3
Clankelly	36,914 3 13	15,238 11 8	1,273 2 5	8 7 1	993 18 6	6 10 5	14 17 6
Coole	19,457 2 35	9,857 5 11	795 19 3	8 1 6	790 7 8	8 – 3	16 1 9
Knockninny	27,716 3 12	10,506 17 8	486 10 10	4 12 6	383 16 8	3 13 1	8 5 7
Lurg	66,135 0 31	27,006 13 4	1,954 6 8	7 4 8	1,574 4 8	5 16 6	13 1 2
Magherastephana	58,976 2 11	24,834 4 5	1,536 – 1	6 3 8	1,576 12 9	6 6 11	12 10 7
Magheraboy	79,126 0 3	31,300 2 5	2,456 15 11	7 16 11	1,956 10 –	6 5 –	14 1 11
Tirkennedy	56,246 2 35	28,714 4 10	1,950 3 –	6 15 9	1,473 9 10	5 2 7	11 18 4
COUNTY OF LEITRIM:							
Carrigallen	62,372 0 1	22,861 0 6	1,672 6 10	7 6 3	1,797 15 2	7 17 3	15 3 6
Drumahaire	110,124 0 28	30,599 10 6	2,874 19 5	9 7 10	2,982 12 6	9 14 11	19 2 9
Leitrim	59,025 2 6	24,581 8 8	1,928 7 3	7 16 10	1,939 7 9	7 17 9	15 14 7
Mohill	62,887 0 0	23,641 18 2	2,095 9 6	8 17 2	2,019 16 4	8 10 10	17 8 –
Rossclogher	81,584 0 22	18,069 10 7	2,128 2 –	11 15 6	1,958 12 9	10 16 8	22 12 2
COUNTY OF LONDONDERRY:							
Coleraine	85,758 2 11	33,478 – –	2,331 11 8	6 19 3	2,454 11 8	7 6 7	14 5 10
Kennaght	128,651 2 28	42,146 5 –	2,232 3 6	5 5 11	2,607 11 9	6 3 8	11 9 7
Laughinsholin	170,788 2 7	65,815 15 –	4,218 10 10	6 8 2	4,813 17 9	7 6 3	13 14 5
North East Liberties of Coleraine	17,986 1 8	16,421 17 –	1,431 18 –	8 14 4	1,394 1 6	8 9 9	17 4 1
North West Liberties of Londonderry	12,572 3 16	25,522 8 –	1,664 9 3	6 10 5	1,750 17 6	6 17 2	13 7 7
Tirkeeran	92,756 3 18	32,860 4 –	2,184 17 1	6 13 –	2,214 11 8	6 14 9	13 7 9
COUNTY OF LOUTH:							
Ardee	53,815 2 12	55,796 13 –	2,614 4 3	4 13 8	2,047 19 10	3 13 5	8 7 1
Dundalk, Lower	37,790 2 3	20,141 8 11	712 5 3	3 10 8	729 – 11	3 12 5	7 3 1
Dundalk, Upper	30,732 2 0	41,397 7 –	1,645 6 5	3 19 6	1,178 5 4	2 16 10	6 16 4
Ferrard	48,810 0 30	40,976 1 –	1,823 13 3	4 9 –	1,923 1 5	4 13 10	9 2 10
Louth	25,690 1 36	26,035 12 10	920 – 6	3 10 8	985 12 9	3 15 8	7 6 4
COUNTY OF MEATH:							
Deece, Lower	20,006 2 19	17,686 9 6	468 18 11	2 13 –	491 6 11	2 15 6	5 8 6
Deece, Upper	28,753 3 36	27,272 19 4	671 16 1	2 9 3	705 3 3	2 11 8	5 – 11
Duleek, Lower	36,505 2 20	37,840 9 4	1,066 8 –	2 16 4	1,325 6 8	3 10 –	6 6 4
Duleek, Upper	28,453 3 31	27,687 10 8	370 7 6	1 6 9	591 11 1	2 2 8	3 9 5
Dunboyne	16,778 2 1	17,340 5 –	415 8 6	2 7 10	428 1 1	2 9 4	4 17 2
Fore	42,372 0 31	33,290 5 6	1,120 11 1	3 7 3	1,059 6 8	3 3 7	6 10 10
Kells, Lower	36,152 1 39	28,902 – 9	826 1 3	2 17 1	817 8 11	2 16 6	5 13 7
Kells, Upper	49,520 3 8	48,238 16 1	1,518 16 8	3 2 11	1,447 1 11	2 19 11	6 2 10
Lune	39,305 3 32	32,133 18 11	876 15 3	2 14 6	817 7 11	2 10 10	5 5 4
Morgallion	31,482 1 24	28,362 – 7	1,042 5 6	3 13 5	1,046 11 –	3 13 9	7 7 2
Moyfenrath, Lower	40,291 0 0	35,007 14 3	886 11 9	2 10 7	1,084 – 7	3 1 11	5 12 6
Moyfenrath, Upper	31,688 1 10	20,709 2 1	461 3 2	2 4 6	455 10 9	2 3 11	4 8 5
Navan, Lower	25,818 1 13	28,734 11 3	730 9 2	2 10 10	896 12 9	3 2 4	5 13 2
Navan, Upper	17,644 3 0	16,763 2 6	526 16 9	3 2 10	484 9 8	2 17 10	6 – 8
Ratoath	35,686 0 37	35,217 5 1	723 – 8	2 1 –	798 9 8	2 5 4	4 6 4
Skreen	40,877 1 31	41,124 9 7	990 5 1	2 8 1	1,143 12 10	2 15 7	5 3 8
Slane, Lower	26,217 2 27	22,935 19 11	830 10 –	3 12 5	1,086 7 9	4 14 8	8 7 1
Slane, Upper	29,203 3 2	24,842 1 9	722 12 5	2 18 2	757 7 3	3 – 11	5 19 1

BARONIES.	Acreable Contents.	Annual Valuation.	Sum levied under Grand Warrant for Spring 1842.	Per-centage on Valuation.	Sum levied under Grand Warrant for Summer 1842.	Per-centage on Valuation.	TOTAL Per-centage in the Year 1842.
County of MONAGHAN:							
	A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Cremorne - -	84,469 1 36	50,215 3 1	2,491 – 9	4 19 2	2,615 15 11	5 4 2	10 3 4
Dartree - -	59,581 3 14	40,547 1 9	2,207 15 11	5 8 10	2,004 5 3	4 18 10	10 7 8
Farney - - -	67,320 3 22	46,395 11 8	2,882 10 11	6 4 3	2,550 12 6	5 9 11	11 14 2
Monaghan - -	69,858 2 9	42,950 19 6	1,992 1 2	4 12 9	1,813 3 9	4 4 5	8 17 2
Trough - - -	37,367 0 3	20,929 5 3	1,225 12 –	5 17 2	1,208 14 6	5 15 6	11 12 8
County of SLIGO:							
Carbury - -	76,557 3 14	47,238 1 7	2,664 17 11	5 12 10	2,237 8 –	4 14 8	10 7 6
Coolavin - -	25,468 1 26	9,577 9 –	745 5 –	7 15 6	501 5 1	5 4 7	13 – 1
Corran - - -	45,365 2 23	24,030 17 4	1,699 10 7	7 1 5	1,272 1 –	5 5 10	12 7 3
Leyny - - -	121,196 3 13	35,723 19 6	2,782 9 8	7 15 9	2,054 16 1	5 15 –	13 10 9
Tireragh - -	106,557 1 38	38,939 9 0	2,464 10 9	6 6 6	1,859 1 6	4 15 5	11 1 11
Tirerrill - -	75,800 3 5	33,112 8 0	2,819 4 1	8 10 3	1,911 – 7	5 15 5	14 5 8
County of TYRONE:							
Clogher - -	97,544 3 23	35,087 10 7	2,627 5 1½	7 9 9	2,964 1 7	8 8 11½	15 18 8½
Dungannon, Lower	42,769 0 15	25,104 16 6	2,729 15 2½	10 17 5½	2,689 5 11	10 14 3	21 11 8½
Dungannon, Middle	87,619 3 0	55,550 1 7	4,987 8 10½	8 19 6½	4,426 8 8	7 19 4½	16 18 11
Dungannon, Upper	85,722 1 15	35,230 14 7	2,306 8 3	6 10 11	2,119 15 5	6 – 4	12 11 3
Omagh, East - -	132,500 2 5	48,436 13 7	4,135 6 2	8 10 9	3,561 11 9¼	7 7 –½	15 17 9½
Omagh, West -	93,287 1 33	16,633 16 5	1,608 6 4	9 13 4	1,431 – 10	8 12 –	18 5 4
Strabane, Lower -	117,612 1 15	40,692 9 –	3,477 12 11½	8 10 11	3,395 14 3	8 6 11	16 17 10
Strabane, Upper -	121,263 2 32	18,300 9 –	1,762 13 2	9 12 7½	1,879 12 2	10 5 5	19 18 –½

1 June 1843. *Richard Griffith.*

VALUATION (IRELAND).

RETURN of the several COUNTIES, COUNTIES of CITIES, and COUNTIES of TOWNS, in *Ireland*, of which the VALUATION, under 6 & 7 Will. 4, c. 84, has been completed.

(*Sir Robert Ferguson.*)

Ordered, by The House of Commons, *to be Printed*,
12 *June* 1843.

334.

Under 1 *oz.*

RETURNS

OF

PARLIAMENTARY ELECTORS;

ALSO OF

TENEMENTS VALUED

UNDER THE ACT 1 & 2 VIC., CAP. 56.

FOR RELIEF OF THE POOR

IN

IRELAND.

1842—3.

Presented to both Houses of Parliament by Command of Her Majesty.

DUBLIN:
PRINTED BY ALEXANDER THOM, 86, ABBEY-STREET,
FOR HER MAJESTY'S STATIONERY OFFICE.

1843.

CONTENTS.

PAGE.

No. I.—A STATEMENT of the number of Persons on the Registries in Ireland as Parliamentary Electors, in January, 1842, and so appearing to be entitled to Vote then, or within the next Six Months, in each County at large,—each County of a City or Town,—and each Borough returning a Member to Parliament;—being an Abstract of Returns obtained from the several Clerks of the Peace. Also, a Statement of the Number of Tenements in Ireland, valued for Poor Rates, in each County at large,—also within the Parliamentary Boundary of each County of a City or Town, and in each Borough returning a Member to Parliament;—being an Abstract of detailed Returns obtained from Clerks of Boards of Guardians, showing the number of Tenements in each Union and each Electoral Division thereof, where a Valuation has been made, ... iii

No. II.—RETURNS by the CLERKS of the PEACE for each County, of the Number of PARLIAMENTARY ELECTORS on the Registries in January, 1842, and so far appearing to be entitled to Vote then, or within the next Six Months, distinguishing the number in each BARONY. Also, an ABSTRACT of the Number of Tenements Valued for Poor Rates, in each BARONY of the several COUNTIES in IRELAND, ... 1

No. III.—RETURNS by the CLERKS of the PEACE for COUNTIES of CITIES and TOWNS, also for COUNTIES at large containing Boroughs—of the Number of PARLIAMENTARY ELECTORS on the Registries in January, 1842, and so far appearing to be entitled to Vote then, or within the next Six Months, in respect of each Qualification, ... 33

No. IV.—LETTER from the Right Honorable Lord ELIOT, to GEORGE NICHOLLS, Esq., Poor Law Commissioner acting in Ireland, ... 37

No. V.—LETTER from GEORGE NICHOLLS, Esq., to the Right Honorable Lord ELIOT, . . *ib.*

No. VI.—DETAILED RETURNS by the CLERKS of the several UNIONS in IRELAND, of the Number of Tenements valued for Poor Rates; distinguishing the Number within each of the grades of value specified, ... 39

No. VII.—A STATEMENT of the UNIONS in IRELAND, with the Area of each, the Number of Rateable Tenements, and Annual Value, with copies of Letters explanatory of the rate of difference between Amounts of Gross and Net Value in the foregoing statement, . . 169

No. I.—A STATEMENT of the Number of Parliamentary Electors on the Registries of Ireland, in January, 1842, and so appearing to be entitled to Vote then, or within the Six Months then ensuing;—and an Abstract of Returns obtained from the several Clerks of the Peace. Also, a Statement of the Number of Tenements in Ireland, valued for Poor Rates, within the same limits;—being an Abstract of detailed Returns obtained from Clerks of Boards of Guardians, showing the Number and Value of the Rateable Tenements in each Union and each Electoral Division thereof.

PARLIAMENTARY ELECTORS.

Notes by Clerks of the Peace.	Counties at Large.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	Possessors of Rent Charges.	Total Electors.
County Tipperary, and Boroughs	1. Antrim,	330	253	44	1,586	205	12	2,430
	2. Armagh,	286	245	37	1,839	244	16	2,667
	3. Carlow,	301	179	39	1,286	184	101	2,090
	4. Cavan,	339	211	5	1,753	121	13	2,442
	5. Clare,	303	92	25	1,409	142	22	1,993
	6. Cork,	1,300	451	159	1,029	697	77	4 313
	7. Donegal,	245	120	28	710	230	6	1,339
	8. Down,	318	195	11	1,680	38	18	2,260
	9. Dublin,	1,986	392	501	530	539	87	3,135
	10. Fermanagh,	255	211	29	1,735	114	30	2,374
	11. Galway,	366	129	–	1,464	–	–	1,959
	12. Kerry,	392	221	33	697	173	55	1,571
	13. Kildare,	375	99	37	440	164	23	1,138
	14. Kilkenny,	338	78	21	890	191	21	1,539
	15. King's County,	379	177	16	930	62	35	1,599
	16. Leitrim,	206	123	–	1,171	32	10	1,542
	17. Limerick,	415	165	17	1,037	85	26	1,745
	18. Londonderry,	136	96	56	742	259	11	1,300
	19. Longford,	216	97	25	871	124	22	1,355
	20. Louth,	319	106	31	458	120	69	1,107
	21. Mayo,	287	153	–	892	3	5	1,340
	22. Meath,	445	119	42	570	129	46	1,351
	23. Monaghan,	225	119	31	1,534	237	21	2,167
	24. Queen's County,	452	236	34	877	83	116	1,778
	25. Roscommon,	260	65	–	628	89	14	1,056
	26. Sligo,	292	150	11	654	33	19	1,139
	27. Tipperary,	911	309	41	1,415	161	51	2,879
	28. Tyrone,	323	245	47	1,827	23	36	2,521
	29. Waterford,	198	76	7	594	76	29	890
	30. Westmeath,	391	70	21	799	113	26	1,330
	31. Wexford,	392	129	14	1,481	134	27	2,177
	32. Wicklow,	391	118	47	910	134	79	1,679
	Totals,	12,362	5,420	1,409	34,948	4,939	1,123	60,201

Counties of Cities and Towns.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Householders.	£10 Freeholders.	£10 Leaseholders.	Holders of Rent Charges.	40s. Freeholders.	Freemen, &c. Freemen.	Freemen, &c. Possessors of other Corporate Rights.		
1. Carrickfergus,	12	7	1	168	1	4	1	–	762	none.	–	956
2. Cork,	180	93	42	3,086	8	75	8	137	794	–	–	4,423
3. Drogheda,	15	13	5	231	2	18	1	77	116	–	–	478
4. Dublin,	803	319	971	7,162	231	1,630	36	4	3,492	–	–	14,668
5. Galway,	46	8	11	575	1	1	–	145	383	–	–	1,170
6. Kilkenny,	36	13	6	354	1	4	1	56	118	–	–	589
7. Limerick,	151	68	12	1,518	6	6	2	184	172	–	–	2,119
8. Londonderry,	–	–	–	539	–	–	–	–	181	–	–	720
9. Waterford,	34	20	19	875	5	5	1	18	567	–	–	1,544
Totals,	1,277	541	1,067	14,528	255	1,743	50	621	6,585	–	–	26,667

Boroughs.	Freeholders.	Householders. £10.	Householders. £5.	Freemen, &c. Freemen.	Freemen, &c. Possessors of other Corporate Rights.	
1. Armagh,	–	947	–	–	Burgesses,	13
2. Athlone,	–	399	–	15	—	–
3. Bandon,	–	465	–	12	Burgess,	1
4. Belfast,	–	4,567	–	–	—	–
5. Carlow,	–	600	–	–	Burgesses,	12
6. Cashel,	–	295	–	–	—	–
7. Clonmel,	–	528	–	109	—	–
8. Coleraine,	–	334	–	6	Aldermen & Burgesses	29
9. Downpatrick,	–	252	120	–	—	–
10. Dundalk,	–	589	–	6	—	–
11. Dungannon,	–	348	–	–	Burgesses,	19
12. Dungarvan,	201	225	16	–	—	–
13. Ennis,	–	247	–	1	—	–
14. Enniskillen,	–	235	–	–	Burgesses,	18
15. Kinsale,	–	303 (at £20 1)	–	24	—	–
16. Lisburn,	–	128	–	–	—	–
17. Mallow,	78	272	–	–	—	–
18. New Ross,	–	300	–	7	—	–
19. Newry,	–	1,034	102	–	—	–
20. Portarlington,	–	190	–	9	Portrieve,	1
21. Sligo,	–	988	–	–	Burgesses,	10
22. Tralee,	–	464	–	–	Do.	10
23. Wexford,	–	247	–	117	—	–
24. Youghal,	6	438	–	81	—	–
Totals,	285	14,396	238	387	—	113

Totals—Ireland,	102,287

Jurists.—"The Clerks of the Peace state that they 'herein only give the information required by the Act of Parliament,' viz., 'the Number of Electors registered in each County, City, and Borough in Ireland on the 1st day of January, 1842.'"

"In July, 1841, the Number for the Register Book was 224,000—the Number that passed."—Ibid.

Belfast Democrat.—"The Clerk of the Peace states that 'not more than about 2,100 could be brought to the Poll.'"

RATEABLE TENEMENTS.

Counties at Large.	Male Population in 1831, aged 20 years or upwards.	Total Number of Tenements Valued.	Under £5.	At £5 and under £10.	£5 and upwards.	At £10 and under £15.	£10 and upwards.	At £15 and under £20.	£15 and upwards.	At £20 and under £25.	£20 and upwards.	At £25 and under £30.	£25 and upwards.	At £30 and under £40.	£30 and upwards.	At £40 and under £50.	£40 and upwards.	At £50 and upwards.
Antrim,	60,032	45,816	21,783	9,739	24,033	5,379	14,294	3,037	8,915	1,757	5,878	983	4,121	1,245	3,138	631	1,893	1,262
Armagh,	49,291	39,823	22,088	9,574	17,735	4,106	8,161	1,625	4,055	906	2,430	456	1,524	473	1,068	229	595	373
Carlow,	17,759	10,550	4,555	1,905	5,995	1,057	4,090	695	3,033	442	2,338	324	1,896	436	1,572	261	1,136	875
Cavan,	53,580	30,642	11,863	10,225	18,779	4,373	8,554	1,800	4,181	847	2,495	482	1,948	173	586	393	Cavan,	
Clare,	61,114	28,230	13,403	7,440	14,856	2,891	7,116	1,350	4,525	869	3,175	442	2,306	570	1,864	351	1,294	943
Cork,	164,815	74,149	34,098	11,189	40,051	6,977	28,862	4,942	21,885	3,528	16,943	2,662	13,415	3,427	10,753	2,092	7,326	5,234
Donegal,	68,851			Valuations not com-		pleted.												
Down,	78,395	69,515	40,757	12,226	28,758	6,075	16,532	3,227	10,447	2,154	7,220	1,221	5,066	1,650	3,845	813	2,195	1,382
Dublin,	36,189	22,769	10,591	3,058	12,178	1,836	9,120	1,156	7,284	953	6,128	683	5,175	1,233	4,092	626	3,259	2,633
Fermanagh,	34,213	20,470	8,121	6,502	12,349	2,753	5,817	1,314	3,094	655	1,780	347	1,125	322	778	173	436	283
Galway,	94,096	62,702	30,750	13,059	21,952	3,800	8,893	1,532	5,093	810	3,561	477	2,751	592	2,274	353	1,692	1,329
Kerry,	61,454	44,470	27,339	7,375	17,131	3,363	9,756	1,959	6 393	1,344	4,434	763	3,090	1,027	2,327	494	1,509	806
Kildare,	27,625	17,340	9,995	2,279	7,345	1,174	7,066	658	3,892	497	3,234	323	2,737	507	2,414	344	1,907	1,563
Kilkenny,	41,570	22,463	9,741	3,923	12,722	2,361	8,709	1,514	6,435	1,024	4,324	788	3,897	1,120	3,109	566	1,989	1,423
King's County,	34,428	21,928	12,821	3,736	9,107	1,763	5,371	978	3,608	603	2,630	380	2,027	500	1,647	287	1,147	860
Leitrim,	32,017	25,302	15,740	6,700	9,562	1,654	2,862	520	1,208	242	688	128	446	123	318	75	195	120
Limerick,	61,658	30,751	14,899	3,955	15,852	2,508	11,897	1,696	9,309	1,400	7,613	1,012	6,213	1,618	5,201	937	3,583	2,646
Londonderry,	47,955	24,350	9,906	7,299	14,444	2,989	7,145	1,383	4,156	862	2,773	558	1,911	585	1,353	274	768	494
Longford,	25,459	19,384	10,190	4,054	9,194	2,058	5,140	1,054	3,082	616	2,028	359	1,412	399	1,053	217	654	437
Louth,	23,845	10,648	4,470	2,351	6,178	1,234	3,827	642	2,593	493	1,951	244	1,458	330	1,214	181	884	703
Mayo,	86,782	67,111	51,224	9,552	13,187	1,597	3,635	639	2,038	329	1,399	174	1,070	269	896	138	627	489
Meath,	44,204	25,761	14,436	3,336	11,325	1,825	7,989	1,104	6,164	784	5,060	520	4,276	700	3,756	437	3,056	2,619
Monaghan,	45,669	31,591	13,708	10,341	17,845	3,920	7,502	1,051	3,582	700	1,931	364	1,231	388	867	154	479	325
Queen's County,	34,892	23,632	14,206	3,805	9,126	1,949	5,521	989	3,602	657	2,613	393	1,956	437	1,563	256	1,126	870
Roscommon,	56,207	40,345	27,104	8,456	13,241	2,179	4,805	701	2,626	437	1,925	222	1,488	273	1,266	174	993	819
Sligo,	37,325	27,254	15,699	7,405	11,555	2,058	4,150	733	2,092	373	1,359	205	986	270	781	134	511	377
Tipperary,	93,514	55,888	29,843	9,450	26,045	4,814	16,395	3,076	11,781	2,058	8,705	1,332	6,647	1,674	5,315	977	3,641	2,664
Tyrone,	72,791	42,918	19,011	13,033	23,907	5,281	10,874	2,285	5,593	1,237	3,308	681	2,071	712	1,990	285	678	393
Waterford,	34,736	15,271	7,067	2,430	8,204	1,302	5,874	848	4,572	659	3,724	430	3,065	743	2,635	495	1,892	1,397
Westmeath,	31,576	21,305	11,511	3,234	9,794	1,874	6,560	1,066	4,686	743	3,620	491	2,877	625	2,286	407	1,761	1,354
Wexford,	42,044	30,371	14,995	5,001	15,376	3,040	10,285	1,922	7,245	1,333	5,923	520	3,970	1,084	3,050	589	1,966	1,377
Wicklow,	29,295	18,073	8,496	2,841	9,577	1,746	6,736	1,091	4,990	741	3,899	560	3,158	734	2,598	467	1,864	1,397
Totals for 31 Counties,		1,021,111	553,410	205,543	467,701	89,999	262,158	47,187	172,159	30,112	124,972	18,889	94,860	24,548	75,971	13,583	51,423	37,840
Estimate for Donegal, as on p. 170,		45,898	26,262	11,823	19,636	3,528	7,813	1,595	4,285	911	2,690	461	1,779	613	1,318	260	705	445
Totals for the 32 Counties,	1,683,381	1,067,009	579,672	217,366	487,337	93,527	269,971	48,782	176,444	31,023	127,662	19,350	96,639	25,161	77,289	13,843	52,128	38,285

Counties of Cities and Towns.	Male Population in 1831, aged 20 years or upwards.	Total Number of Tenements Valued.	Under £5.	At £5 and under £10.	£5 and upwards.	At £10 and under £15.	£10 and upwards.	At £15 and under £20.	£15 and upwards.	At £20 and under £25.	£20 and upwards.	At £25 and under £30.	£25 and upwards.	At £30 and under £40.	£30 and upwards.	At £40 and under £50.	£40 and upwards.	At £50 and upwards.
Carrickfergus,	1,910	1,244	625	158	619	125	461	80	336	81	256	40	175	48	135	29	87	58
Cork,	24,733	17,126	8,181	2,896	8,945	1,587	6,049	934	4,462	673	3,528	457	2,855	629	2,398	462	1,769	1,307
" Municipal Borough,		11,695	4,913	2,292	6,782	1,292	4,490	744	3,198	520	2,454	362	1,934	458	1,572	329	1,114	785
Drogheda,	4,222	4,140	2,486	744	1,654	268	910	180	642	126	462	89	336	105	256	66	151	85
" Municipal Borough,		3,803	2,437	672	1,366	209	694	143	485	94	342	65	248	82	183	47	101	54
Dublin,	57,165	22,174	2,782	2,358	19,392	4,009	17,034	1,978	13,025	1,624	11,047	1,437	9,423	2,207	7,986	1,577	5,779	4,292
" Municipal Borough,		22,670	2,941	2,441	19,729	4,156	17,288	2,054	13,132	1,697	11,078	1,451	9,381	2,203	7,930	1,594	5,727	4,133
Galway,	7,983	4,878	3,127	865	1,751	259	886	149	627	112	478	79	366	85	287	52	202	150
Kilkenny,	5,516	4,557	2,869	657	1,748	277	1,091	171	814	148	643	80	495	122	415	104	293	189
" Municipal Borough,		3,815	2,561	564	1,254	204	690	121	486	88	365	54	277	76	223	68	147	79
Limerick,	15,663	7,503	3,742	1,037	3,761	861	2,724	329	1,863	307	1,534	170	1,227	346	1,057	204	711	507
" Municipal Borough,		5,289	3,017	675	2,272	668	1,897	228	1,229	213	1,001	92	788	243	696	151	453	302
Londonderry,	3,145	2,634	1,098	563	1,536	300	971	189	671	103	482	64	379	105	315	63	210	145
" Municipal Borough,		2,654	1,110	567	1,544	301	977	189	676	103	487	66	384	105	318	66	213	147
Waterford,	6,420	4,707	2,344	562	2,363	602	1,801	275	1,199	198	924	126	726	165	600	128	435	307
" Municipal Borough,		3,982	1,931	489	2,051	560	1,562	248	1,002	176	754	112	578	135	466	103	331	228
Totals,—within the Parliamentary Boundaries of Cities and Towns,	126,757	68,963	27,194	9,842	41,769	8,288	31,927	4,285	23,639	3,372	19,354	2,533	15,982	3,812	13,449	2,687	9,637	6,950

Boroughs.	Male Population in 1831, aged 20 years or upwards.	Total Number of Tenements Valued.	Under £5.	At £5 and under £10.	£5 and upwards.	At £10 and under £15.	£10 and upwards.	At £15 and under £20.	£15 and upwards.	At £20 and under £25.	£20 and upwards.	At £25 and under £30.	£25 and upwards.	At £30 and under £40.	£30 and upwards.	At £40 and under £50.	£40 and upwards.	At £50 and upwards.
Armagh,	2,272	1,555	777	339	778	146	439	70	293	52	223	29	171	42	142	40	100	60
Athlone,	*2,438	963	476	175	487	107	312	52	205	55	153	38	98	28	60	13	32	19
Bandon,	1,591	1,157	709	140	448	118	308	53	190	50	137	31	87	35	56	7	21	14
Belfast,	13,384	11,641	4,309	3,376	7,332	1,266	3,356	723	2,090	456	1,967	264	1,511	366	1,247	275	881	606
" Municipal Borough,		12,582	4,776	3,701	7,806	1,313	4,102	742	2,789	479	2,047	274	1,568	402	1,294	278	892	614
Carlow,	2,471	1,687	1,061	279	626	110	347	84	237	62	153	40	91	38	51	3	13	10
Cashel,	1,673	1,473	1,039	145	434	102	289	39	187	41	148	30	107	40	77	17	37	20
Clonmel,	3,415	1,713	483	467	1,230	191	763	95	572	127	477	70	350	112	280	73	168	95
" Municipal Borough,		1,267	1,449	928	238	521	96	283	65	187	57	122	24	65	19	41	8	22
Coleraine,	1,267	1,449	928	238	521	96	283	65	187	57	122	24	65	19	41	8	22	14
Downpatrick,	1,129	1,117	633	265	484	109	279	38	170	42	132	20	90	30	70	19	40	21
Dundalk,	2,326	1,748	961	291	787	159	496	59	337	93	278	34	185	63	151	33	88	55
Dungannon,	766	713	353	144	360	76	216	42	140	25	98	21	73	34	52	10	18	8
Dungarvan,	1,893	1,710	1,129	168	581	126	413	59	287	65	228	37	163	39	126	27	87	60
Ennis,	1,963	1,345	874	181	471	122	290	51	168	42	117	22	75	22	53	10	31	21
Enniskillen,	1,355	687	307	123	380	86	257	57	171	34	114	23	80	31	57	14	26	12
Kinsale,	1,719	1,274	785	206	489	115	283	54	168	42	114	22	72	33	50	12	17	5
Lisburn,	1,320	1,316	727	217	589	159	372	85	213	38	128	20	90	35	70	15	35	20
Mallow,	1,702	1,034	657	104	377	57	273	53	216	43	163	27	120	30	93	26	63	37
New Ross,	1,166	1,275	873	129	402	82	273	47	191	77	144	7	67	21	60	20	39	19
Newry,	3,154	2,745	1,326	629	1,419	249	790	120	541	109	421	58	312	114	254	59	140	81
Portarlington,	675	584	417	70	167	31	97	21	66	13	45	8	32	7	24	8	17	9
Sligo,	3,524	2,572	1,475	403	1,097	262	694	91	432	127	341	45	214	65	169	37	104	67
" Municipal Borough,		2,224	1,272	368	952	230	584	75	354	110	279	38	169	51	131	30	80	50
Tralee,	2,091	1,592	977	220	615	97	395	78	298	63	220	36	157	64	121	32	57	25
Wexford,	2,287	2,165	1,192	434	973	160	539	99	379	72	280	79	208	61	129	36	68	32
Youghal,	2,046	1,651	938	261	713	151	452	113	301	76	188	35	112	34	77	23	43	20
Totals—within the Parliamentary Boundaries of Boroughs,	57,627	45,166	23,406	8,944	21,760	4,177	12,816	2,248	8,639	1,861	6,391	1,020	4,530	1,363	3,510	817	2,147	1,330

Totals—within the Parliamentary Boundaries of Counties at Large, Cities and Towns, and Boroughs,	1,867,765	1,181,138	630,272	236,152	550,866	105,992	314,714	55,315	208,722	36,256	153,407	22,903	117,151	30,336	94,248	17,347	63,912	46,565

Counties at Large.	References to Returns, &c.	Page.
Antrim,	Abstract of Baronies	1
Armagh,	"	2
Carlow,	"	3
Cavan,	"	4
Clare,	"	5
Cork,	"	6
Donegal,	"	7
Down,	"	8
Dublin,	"	9
Fermanagh,	"	10
Galway,	"	11
Kerry,	"	12
Kildare,	"	13
Kilkenny,	"	14
King's County,	"	15
Leitrim,	"	16
Limerick,	"	17
Londonderry,	"	18
Longford,	"	19
Louth,	"	20
Mayo,	"	21
Meath,	"	22
Monaghan,	"	23
Queen's County,	"	24
Roscommon,	"	25
Sligo,	"	26
Tipperary,	"	27
Tyrone,	"	28
Waterford,	"	29
Westmeath,	"	30
Wexford,	"	31
Wicklow,	"	32

Counties of Cities and Towns.	Unions.	
Carrickfergus,	Larne,	115
Cork,	Cork,	81
" Municipal Borough,	"	"
Drogheda,	Drogheda,	84
" Municipal Borough,	"	"
Dublin,	North & South Dublin, and Rathdown,	85, 86 & 148
" Municipal Borough,	North & South Dublin,	85 & 86
Galway,	Galway,	99
Kilkenny,	Kilkenny,	110
" Municipal Borough,	"	"
Limerick,	Limerick,	117
" Municipal Borough,	"	"
Londonderry,	Londonderry,	122
" Municipal Borough,	"	"
Waterford,	Waterford,	166
" Municipal Borough,	"	"

Boroughs.	Unions.	
Armagh,	Armagh,	42
Athlone,	Athlone,	43
Bandon,	Bandon,	57
Belfast,	Belfast,	58
" Municipal Borough,	"	"
Carlow,	Carlow,	62
Cashel,	Cashel,	66
Clonmel,	Clonmel,	77
" Municipal Borough,	"	"
Coleraine,	Coleraine,	78
Downpatrick,	Downpatrick,	83
Dundalk,	Dundalk,	87
Dungannon,	Dungannon,	89
Dungarvan,	Dungarvan,	90
Ennis,	Ennis,	94
Enniskillen,	Enniskillen,	96
Kinsale,	Kinsale,	114
Lisburn,	Lisburn,	118
Mallow,	Mallow,	129
New Ross,	New Ross,	141
Newry,	Newry,	142
Portarlington,	Mountmelick,	135
Sligo,	Sligo,	156
" Municipal Borough,	"	"
Tralee,	Tralee,	162
Wexford,	Wexford,	168
Youghal,	Midleton,	131

* This is the Population within the old Boundary of Athlone Borough. There were in 1841, 1,478 Males, aged 21 and upwards, within the Parliamentary Boundary.

† The number of Males aged 20 and upwards in 1831,—1,867,765,—approximates closely to the number aged 21 and upwards in 1841, the total of the latter amounting to 1,887,723.

No. II.

Returns of Parliamentary Electors; also of Tenements Valued for Poor Rates.

COUNTY OF ANTRIM.—Gross Population in 1831, (exclusive of Belfast and Lisburn Boroughs),—257,877.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free holders.	£20		£10		Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
		Free-holders.	Lease-holders.	Free-holders.	Lease-holders.			
Antrim, Lower, .	23	14	–	157	14	–	208	4,890
Antrim, Upper, .	42	43	2	116	46	–	249	3,734
Belfast, Lower, .	20	25	6	173	31	1	256	5,601
Belfast, Upper, .	84	55	10	43	12	2	206	*3,130
Carey, . .	18	13	–	66	1	3	101	5,282
Dunluce, Lower,	11	5	9	63	12	–	100	2,926
Dunluce, Upper,	21	18	–	105	12	–	156	4,622
Glenarm, Lower,	5	5	9	19	23	–	61	2,356
Glenarm, Upper,	9	4	1	26	19	–	59	1,557
Kilconway, .	17	8	2	83	5	1	116	5,399
Massarene, Low.	16	6	–	82	3	–	107	2,104
Massarene, Up.	41	29	–	401	–	–	471	†6,379
Toome, Lower, .	18	19	4	123	15	5	184	6,110
Toome, Upper, .	5	9	1	129	12	–	156	5,942
Total, . .	330	253	44	1586	205	12	2,430	60,032

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Antrim, Lower, .	Antrim, . .	5,082	2,575	1,123	2,507	561	1,384	300	823	194	523	91	329	116	238	43	122	79	Antrim, Lower.
Do. . .	Ballymena, .																		
Antrim, Upper, .	Antrim, . .	3,014	1,666	489	1,348	284	859	175	575	117	400	57	283	77	226	58	149	91	Antrim, Upper.
Do. . .	Larne, . .																		
Belfast, Lower, .	Antrim, . .	3,823	1,670	676	2,153	495	1,477	311	982	168	671	107	503	155	396	58	241	183	Belfast, Lower.
Do. . .	Belfast, . .																		
Do. . .	Larne, . .																		
Belfast, Upper, .	Antrim, . .	4,815	2,613	963	2,202	252	1,239	196	987	166	791	91	625	169	534	87	365	278	Belfast, Upper.
Do. . .	Belfast, . .																		
Do. . .	Lisburn, .																		
Carey, . .	Ballycastle, .	3,129	902	988	2,227	587	1,239	267	652	135	385	90	250	74	100	34	86	52	Carey.
Do. . .	Coleraine, .																		
Dunluce, Lower,	Ballymoney, .	1,988	779	391	1,209	305	818	205	513	109	308	53	199	60	146	37	86	49	Dunluce, Lower.
Do. . .	Coleraine, .																		
Dunluce, Upper,	Ballymoney, .	3,205	1,306	661	1,899	504	1,238	298	734	166	436	62	270	105	208	44	103	59	Dunluce, Upper.
Do. . .	Coleraine, .																		
Glenarm, Lower,	Ballycastle, .	1,570	501	495	1,069	254	574	142	320	81	178	26	97	27	71	19	44	25	Glenarm, Lower.
Do. . .	Larne, . .																		
Glenarm, Upper,	Larne, . .	948	369	177	579	116	402	59	286	55	227	49	172	37	123	27	86	59	Glenarm, Upper.
Kilconway, .	Ballymena, .	3,272	1,205	931	2,067	558	1,136	256	578	144	322	63	178	73	115	21	42	21	Kilconway.
Do. . .	Ballymoney, .																		
Massarene, Low.	Antrim, . .	1,853	1,026	186	827	159	641	97	482	61	385	56	324	79	268	59	189	130	Massarene, Low.
Massarene, Up.	Antrim, . .	5,472	3,118	878	2,354	493	1,476	310	983	164	673	112	509	132	397	97	265	168	Massarene, Up.
Do. . .	Lisburn, .																		
Do. . .	Lurgan, . .																		
Toome, Lower, .	Ballymena, .	3,617	1,918	907	1,699	372	792	189	420	83	231	47	148	60	101	16	41	25	Toome, Lower.
Toome, Upper, .	Antrim, . .	4,028	2,135	874	1,893	439	1,019	232	580	114	348	79	234	81	155	31	74	43	Toome, Upper.
Do. . .	Ballymena, .																		
Total, .		45,816	21,783	9,739	24,033	5,379	14,294	3,037	8,915	1757	5,878	985	4,121	1245	3,138	631	1,895	1,262	

S. Darcus, *Clerk of the Peace.*

15th day of January, 1842.

* Exclusive of Belfast Borough.
† „ Lisburn „

COUNTY OF ARMAGH.—Gross Population in 1831, (excepting Armagh and Newry Boroughs),—207,123.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20		£10		Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
		Free-hold. ers.	Lease-hold-ers.	Free-hold-ers.	Lease-hold-ers.			
Armagh, . .	39	56	26	162	147	1	431	*7,096
Fews, Lower, .	18	25	5	452	–	–	500	4,975
Fews, Upper, .	32	21	1	91	25	2	172	5,904
O'Neilland, East	32	39	–	211	3	4	289	4,913
O'Neilland, West	58	42	3	501	40	4	648	10,461
Orior, Lower, .	20	33	–	267	19	–	339	6,048
Orior, Upper, .	68	22	–	115	–	2	207	†5,903
Turaney, . .	19	7	2	40	10	3	81	3,991
Total, . .	286	245	37	1839	244	16	2,667	49,291

Leonard Dobbin, Jun., *Clerk of the Peace.*

20th day of January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tene-ments.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Armagh, . .	Armagh, .	4,633	1,683	1,418	2,950	745	1,532	308	787	148	479	100	331	84	231	48	147	99	Armagh.
Fews, Lower, .	Armagh, .	4,020	1,876	1,010	2,144	567	1,134	235	567	148	332	74	184	64	110	24	46	22	Fews, Lower.
	Do. . .																		
Fews, Upper, .	Armagh, .	5,002	3,110	1,257	1,892	374	635	135	261	54	126	22	72	18	50	16	32	16	Fews, Upper.
Do. . .	Castleblayney.																		
Do. . .	Dundalk, .																		
Do. . .	Newry, . .																		
O'Neilland, East	Lurgan, .	4,224	2,668	864	1,556	362	692	113	330	70	217	43	147	50	104	10	54	44	O'Neilland, East.
O'Neilland, West	Lurgan, .	9,144	5,559	1,859	3,585	822	1,726	338	904	209	566	95	357	120	262	55	142	87	O'Neilland, West.
Do. . .	Armagh, .																		
Do. . .	Banbridge, .																		
Orior, Lower, .	Armagh, .	4,724	2,440	1,095	2,284	566	1,189	246	623	156	377	67	221	78	154	36	76	40	Orior, Lower.
Do. . .	Banbridge, .																		
Do. . .	Newry, . .																		
Orior, Upper, .	Castleblayney,	5,424	3,700	1,179	1,724	298	545	99	247	60	148	24	88	26	64	16	38	22	Orior, Upper.
Do. . .	Newry, . .																		
Turaney, . .	Armagh, .	2,652	1,052	892	1,600	372	708	151	336	61	185	31	124	33	93	17	60	43	Turaney.
Total, .	Total, .	39,823	22,088	9,574	17,735	4,106	8,161	1,625	4,055	906	2,430	456	1,524	473	1,068	222	595	373	

* Exclusive of Armagh Borough.

† Exclusive of Newry.

COUNTY OF CARLOW.—Gross Population in 1831, (exclusive of Carlow Borough),—72,874.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Carlow, . .	78	59	8	161	8	17	331	*1,959
Forth, . .	71	20	12	152	15	25	295	2,524
Idrone East, .	60	24	3	252	18	12	369	4,756
Idrone West, .	16	10	6	77	117	13	239	1,914
Rathvilly, . .	54	62	9	344	9	25	503	4,049
St. Mullins .	22	4	1	300	17	9	353	2,557
Total, .	301	179	39	1286	184	101	2,090	17,759

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Carlow, . .	Carlow, . .	1,268	381	184	887	131	703	85	572	61	487	68	426	73	358	42	285	243	Carlow.
Forth, . .	Do. . .	999	351	182	648	109	466	52	357	46	305	33	259	55	226	42	171	129	Forth.
	Do. . . Enniscorthy, .																		
Idrone East, .	Carlow, . .	3,333	1,809	514	1,524	275	1,010	172	735	96	563	62	467	133	405	61	272	211	Idrone East.
Idrone West, .	Do. . .	1,059	416	209	643	116	434	103	318	59	215	45	156	29	111	26	82	56	Idrone West.
Rathvilly, . .	Do. . .	2,504	1,038	437	1,466	247	1,029	193	782	126	589	80	463	122	383	70	261	191	Rathvilly.
	Do. . . Baltinglas, .																		
	Do. . . Shillelagh, .																		
St. Mullins, .	New Ross, .	1,387	560	379	827	179	448	90	269	54	179	36	125	24	89	20	65	45	St. Mullins.
	Do. . . Shillelagh, .																		
Total, .	Total, .	10,550	4,555	1,905	5,995	1,057	4,090	695	3,033	442	2,338	324	1,896	436	1,572	261	1,136	875	

A. J. Humfrey, *Clerk of the Peace.*

17*th day of January*, 1842.

* Exclusive of Carlow Borough.

COUNTY OF CAVAN.—Gross Population in 1831,—227,933.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	Rent Charges	Total.	Male Population in 1831, aged 20 years or upwards.
Castlerahan, .	48	33	–	331	4	4	420	8,742
Clonkee, . .	46	54	1	316	9	1	427	8,375
Clonmahon, .	50	23	2	244	23	1	343	6,230
Loughtee, Lower	25	8	2	88	12	1	136	3,513
Loughtee, Upper	58	32	–	376	3	3	472	8,887
Tullaghagh, .	34	10	–	49	2	2	97	5,074
Tullaghgarvey, .	54	22	–	122	65	1	264	8,312
Tullaghoncho, .	24	29	–	227	3	–	283	4,447
Total, . .	339	211	5	1753	121	13	2,442	53,580

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Castlerahan, .	Kells, . .	5,007	2,219	1,465	2,788	633	1,323	296	690	141	394	64	253	79	189	34	110	76	Castlerahan.
	Bailieborough,																		
	Do. . .																		
	Cavan, . .																		
	Do. . .																		
	Oldcastle, .																		
Clonkee, . .	Bailieborough,	5,215	2,403	1,683	2,807	584	1,124	236	540	118	304	57	186	64	129	26	65	39	Clonkee.
	Do. . .																		
	Cootehill, .																		
Clonmahon, .	Cavan, . .	3,366	1,116	1,184	2,250	536	1,066	207	530	115	323	65	208	66	143	25	77	52	Clonmahon.
	Granard, .																		
	Do. . .																		
	Oldcastle, .																		
Loughtee, Lower	Cavan, . .	1,896	533	643	1,363	343	720	171	377	70	206	51	136	45	85	10	40	30	Loughtee, Lower.
Loughtee, Upper	Bailieborough,	4,688	1,530	1,595	3,158	765	1,563	359	798	165	439	86	274	84	188	33	104	71	Loughtee, Upper.
	Do. . .																		
	Cavan, . .																		
	Do. . .																		
	Oldcastle, .																		
Tullaghagh, .	Cavan, . .	3,221	1,795	894	1,426	291	532	98	241	45	143	25	98	32	73	13	41	28	Tullaghagh.
	Do. . .																		
	Enniskillen, .																		
Tullaghgarvey, .	Cavan, . .	4,708	1,414	1,864	3,294	810	1,430	280	620	138	340	59	202	69	143	14	74	60	Tullaghgarvey.
	Do. . .																		
	Cootehill, .																		
Tullaghoncho, .	Cavan, . .	2,541	848	897	1,693	411	796	153	385	94	232	40	138	43	98	18	55	37	Tullaghoncho.
	Do. . .																		
	Granard, .																		
Total, .	Total, .	30,642	11,863	10,225	18,779	4,373	8,554	1,800	4,181	886	2,381	447	1,495	482	1,048	173	566	393	

Ralph Harman, *Deputy Clerk of the Peace.*
29th day of January, 1842.

COUNTY OF CLARE.—Gross Population in 1831,—(excepting the Borough of Ennis),—250,611.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Bunratty, . .	40	5	1	145	3	5	199	9,002
Burren, . .	10	3	–	118	80	4	215	2,791
Clonderalaw, .	25	10	1	120	6	3	165	6,280
Corcomroe, .	30	14	5	406	30	2	487	5,665
Ibrickane, . .	20	9	–	139	5	1	174	4,864
Inchiquin, . .	19	6	–	61	–	–	86	4,690
Islands, . .	45	20	1	50	–	4	120	*5,096
Moyarta, . .	50	10	14	80	14	1	169	7,768
Tulla, . .	64	15	3	290	4	2	378	14,958
Total, . .	303	92	25	1409	142	22	1,993	61,114

William Kean, *Clerk of the Peace.*

22nd day of January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Bunratty, Lower,	Ennis, . .	1,720	703	347	1,017	166	670	105	504	81	399	32	318	61	286	51	225	174	Bunratty, Lower.
Do. . .	Limerick, .																		
Bunratty, Upper,	Ennis, . .	1,611	443	439	1,168	234	729	138	495	86	357	49	271	83	222	42	139	97	Bunratty, Upper.
Burren, . .	Ennistymon, .	1,095	410	233	685	107	452	78	345	39	267	31	228	42	197	27	155	128	Burren.
Clonderalaw, .	Ennis, . .	2,754	1,216	951	1,538	273	587	106	314	71	208	24	137	28	113	25	85	60	Clonderalaw.
Do. . .	Kilrush, .																		
Corcomroe, .	Ennistymon, .	3,375	1,966	878	1,409	251	531	76	280	51	204	27	153	35	126	19	91	72	Corcomroe.
Ibrickane, .	Do. . .	2,697	1,397	801	1,300	265	499	94	234	60	140	21	80	25	59	12	34	22	Ibrickane.
Do. . .	Kilrush, .																		
Inchiquin, .	Ennis, . .	2,250	848	619	1,402	303	783	117	480	83	363	72	280	71	208	37	137	100	Inchiquin.
Do. . .	Ennistymon, .																		
Do. . .	Gort, . .																		
Islands, . .	Ennis, . .	2,257	962	636	1,295	234	659	118	425	101	307	29	206	46	177	41	131	90	Islands.
Moyarta, . .	Kilrush, .	3,949	2,094	1,130	1,855	410	725	136	315	78	179	34	101	34	67	15	33	18	Moyarta.
Tulla, Lower, .	Ennis, . .	3,727	1,882	891	1,845	392	954	194	562	105	368	56	263	67	207	38	140	102	Tulla, Lower.
Do. . .	Limerick, .																		
Do. . .	Scariff, . .																		
Tulla, Upper, .	Ennis, . .	2,824	1,482	515	1,342	256	827	188	571	114	383	67	269	78	202	44	124	80	Tulla, Upper.
Do. . .	Limerick, .																		
Do. . .	Scariff, . .																		
	Total, .	28,259	13,403	7,440	14,856	2,891	7,416	1,350	4,525	869	3,175	442	2,306	570	1,864	351	1,294	943	

* Exclusive of the Borough of Ennis.

COUNTY OF CORK.—Gross Population in 1831, (exclusive of the Boroughs of Bandon, Kinsale, Mallow, and Youghal),—669,877.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification,

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Bantry,	15	19	4	29	4	1	72	3,641
Barretts,	54	9	5	45	24	6	143	4,348
Barrymore,	170	44	7	164	70	7	462	13,793
Bere,	7	12	–	11	10	2	42	5,469
Carberry, East[n]. East	64	21	9	65	30	5	194	*8,433
Carberry, West[n]. East	55	25	5	107	65	2	259	10,303
Carberry, East[n]. West	34	28	7	55	26	7	157	9,478
Carberry, West[n]. West	38	7	3	46	28	6	128	9,747
Condons & Clongibbon	51	15	16	172	23	6	283	9,763
Courceys,	4	1	–	12	9	–	26	1,166
Duhallow,	123	80	22	312	67	8	612	15,570
Fermoy,	152	45	11	152	18	6	384	†11,785
Ibane & Barryroe	39	6	1	27	9	1	83	6,162
Imokilly,	102	37	22	132	74	2	369	‡11,760
Kerrycurrihy	49	7	4	6	33	1	100	3,279
Kinalea,	23	7	–	1	17	1	49	5,144
Kinalmeaky,	37	17	4	36	37	–	131	*3,980
Kinataloon,	52	26	4	82	23	5	192	2,613
Kinsale,	44	10	8	26	24	1	113	§1,423
Muskerry, East,	63	7	8	35	42	1	156	8,676
Do. West Riding,	18	6	6	21	12	1	64	
Muskerry, West,	90	20	11	63	50	7	241	10,101
Orrery & Kilmore,	16	2	2	30	2	1	53	8,181
Total,	1300	451	159	1629	697	77	4,313	164,815

Wm. Ware, *Clerk of the Peace.*

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Bantry,	Bantry,	1,678	788	316	890	201	574	128	373	59	245	57	186	58	129	24	71	47	Bantry.
Barretts,	Bandon,	2,795	1,609	297	1,186	195	889	148	694	84	546	81	462	103	381	73	278	205	Barretts.
Do.	Cork,																		
Do.	Macroom,																		
Do.	Mallow,																		
Barrymore,	Cork,	8,462	4,912	979	3,550	530	2,571	377	2,041	264	1,664	239	1,400	325	1,161	195	836	641	Barrymore.
Do.	Fermoy,																		
Do.	Midleton,																		
Bere,	Bantry,	3,434	2,375	826	1,059	144	233	54	89	15	35	5	20	4	15	3	11	8	Bere.
Carberry, East[n]. East	Bandon,	3,070	950	486	2,120	436	1,634	320	1,198	224	878	178	654	196	476	100	280	180	East Carberry, E. D.
Do.	Dunmanway,																		
Do.	Kinsale,																		
Carberry, West[n] East	Bandon,	3,286	1,169	537	2,117	357	1,580	287	1,223	220	936	166	716	212	550	143	338	195	East Carberry, W. D.
Do.	Dunmanway,																		
Do.	Skibbereen,																		
Carberry, East[n]. West	Do.	3,748	1,229	934	2,519	602	1,585	408	983	209	575	115	366	112	251	47	139	92	West Carberry, E. D.
Carberry, West[n] West	Bantry,	3,055	1,046	825	2,009	429	1,184	259	755	153	496	114	343	115	229	53	114	61	West Carberry, W. D.
Do.	Skibbereen,																		
Condons & Clongibbon	Fermoy,	6,361	3,785	916	2,576	578	1,660	324	1,082	206	758	135	552	161	417	70	256	186	Condons & Clongibbon
Do.	Mallow,																		
Courceys,	Kinsale,	403	89	68	314	58	246	56	188	43	132	18	89	34	71	11	37	26	Courceys.
Duhallow,	Kanturk,	6,195	2,550	857	3,645	581	2,788	482	2,207	329	1,725	282	1,396	374	1,114	234	740	506	Duhallow.
Do.	Mallow,																		
Fermoy,	Cork,	6,257	3,341	683	2,916	457	2,233	311	1,776	241	1,465	177	1,224	251	1,047	184	796	612	Fermoy.
Do.	Fermoy,																		
Do.	Kilmallock,																		
Do.	Mallow,																		
Ibane & Barryroe	Bandon,	2,020	678	389	1,342	281	953	192	672	146	480	99	334	102	235	60	133	73	Ibane & Barryroe.
Do.	Dunmanway,																		
Do.	Skibbereen,																		
Imokilly,	Midleton,	5,544	2,296	742	3,248	537	2,506	419	1,969	306	1,550	241	1,244	283	1,003	180	720	540	Imokilly.
Kerrycurrihy,	Cork,	2,309	1,264	319	1,045	173	726	101	553	97	452	60	355	80	295	66	215	149	Kerrycurrihy.
Do.	Kinsale,																		
Kinalea,	Bandon,	1,558	257	291	1,301	189	1,010	145	821	129	676	95	547	138	452	94	314	220	Kinalea.
Do.	Kinsale,																		
Kinalmeaky,	Bandon,	1,265	403	157	862	131	705	96	574	94	478	70	384	108	314	63	206	143	Kinalmeaky.
Kinataloon,	Fermoy,	1,304	863	109	441	63	332	58	269	30	211	27	181	39	154	31	115	84	Kinataloon.
Do.	Midleton,																		
Kinsale,	Kinsale,	682	154	110	528	88	418	64	330	58	266	36	208	50	172	24	122	98	Kinsale.
Muskerry, East	Bandon,	3,603	1,433	468	2,170	349	1,702	266	1,353	199	1,087	146	888	225	742	162	517	355	East Muskerry.
Do.	Cork,																		
Do.	Macroom,																		
Do.	Mallow,																		
Muskerry, West	Dunmanway,	3,726	1,258	526	2,468	415	1,942	303	1,527	287	1,224	224	937	285	713	136	428	292	West Muskerry.
Do.	Kanturk,																		
Do.	Macroom,																		
Orrery & Kilmore	Kanturk,	3,394	1,649	354	1,745	183	1,391	144	1,208	135	1,064	97	929	172	832	139	660	521	Orrery & Kilmore
Do.	Kilmallock,																		
Do.	Mallow,																		
Total,		74,149	34,098	11,189	40,051	6,977	28,862	4,942	21,885	3528	16,943	2662	13,415	3427	10,753	2092	7,326	5,234	

COUNTY OF DONEGAL.—Gross Population in 1831,—289,149.

A Return of the Net number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Bannagh, . .	16	10	–	23	56	–	105	8,628
Boylagh, . .	2	2	–	26	5	–	35	4,567
Inishowen, .	32	10	12	35	37	1	127	13,442
Kilmacrenan, .	57	27	2	192	–	3	281	16,929
Raphoe, . .	81	28	5	328	42	–	484	16,085
Tyrhugh, . .	57	43	9	106	90	2	307	9,200
Total, .	245	120	28	710	230	6	1,339	68,851

James Cochran, *Clerk of the Peace.*

14*th day of January*, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tene-ments.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Bannagh, . .	Donegal, .	Valuation not completein theseBaronies																	
Do. . .	Glenties, .																		
Boylagh, . .	Glenties, .																		
Inishowen, .	Inishowen, .	7,251	3,819	2,165	3,432	593	1,267	239	674	130	435	65	305	115	240	46	125	79	Inishowen.
Do. . .	Londonderry, .																		
Kilmacrenan, .	Dunfanaghy, .	Valuation not completein this Barony.																	
Do. . .	Letterkenny, .																		
Do. . .	Milford, .																		
Do. . .	Stranorlar, .																		
Raphoe, . .	Letterkenny, .	9,544	5,102	1,830	4,442	815	2,612	540	1,797	373	1,257	241	884	289	643	143	354	211	Raphoe.
Do. . .	Londonderry, .																		
Do. . .	Strabane, .																		
Do. . .	Stranorlar, .																		
Tyrhugh, . .	Ballyshannon, .	6,263	3,626	1,663	2,637	501	974	240	473	85	233	48	148	45	100	21	55	34	Tyrhugh.
Do. . .	Donegal, .																		
Do. . .	Lowtherstown, .																		
	Total of three Baronies,	23,058	12,547	5,658	10,511	1,909	4,853	1,019	2,944	588	1,925	354	1,337	449	983	210	534	324	

Valuations incomplete in the Unions of Dunfanaghy, Glenties, Letterkenny, and Milford.

TENEMENTS VALUED FOR POOR RATES IN IRELAND.

COUNTY OF DOWN.—Gross Population in 1831, (excepting Belfast, Downpatrick, and Newry Boroughs),—332,536.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Ards,	38	18	1	190	9	–	256	9,304
Castlereagh,	53	24	2	476	11	3	569	*12,988
Dufferin,	19	2	–	45	–	1	67	2,248
Iveagh, Lower,	44	28	5	239	9	8	333	16,131
Iveagh, Upper,	73	80	–	435	8	2	598	19,587
Kinalearty,	6	8	–	126	–	–	140	5,100
Lecale,	29	18	2	136	1	1	187	†7,145
Mourne,	16	3	–	21	–	–	40	3,470
Newry,	40	14	1	12	–	3	70	‡2,422
Total,	318	195	11	1680	38	18	2,260	78,395

Rowland Craig, *Clerk of the Peace.*

29th January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Ards,	Downpatrick,	10,545	7,054	1,211	3,491	695	2,280	393	1,585	286	1,192	204	906	313	702	169	389	220	Ards.
Do.	Newtownards,																		
Castlereagh, Low.	Belfast,	5,754	3,448	586	2,306	404	1,720	276	1,316	246	1,040	149	794	257	645	124	388	264	Castlereagh, Low.
Do.	Newtownards,																		
Castlereagh, Up.	Belfast,	6,387	3,444	1,044	2,943	677	1,899	373	1,222	266	849	179	583	185	404	85	219	134	Castlereagh, Up.
Do.	Downpatrick,																		
Do.	Lisburn,																		
Do.	Newtownards,																		
Dufferin,	Downpatrick,	2,004	1,194	242	810	141	568	106	427	76	321	36	245	87	209	53	122	69	Dufferin.
Do.	Newtownards,																		
Iveagh, Lower,	Banbridge,	12,679	7,635	2,296	5,044	1,078	2,748	615	1,670	328	1,055	181	727	209	546	112	337	225	Iveagh, Lower.
Do.	Lisburn,																		
Do.	Lurgan,																		
Iveagh, Upper,	Banbridge,	17,015	9,759	3,967	7,256	1,554	3,289	668	1,735	416	1,067	194	651	225	457	89	232	143	Iveagh, Upper.
Do.	Downpatrick,																		
Do.	Kilkeel,																		
Do.	Newry,																		
Kinalearty,	Downpatrick,	4,229	2,199	936	2,030	468	1,094	254	626	132	372	54	240	90	186	32	96	64	Kinalearty.
Do.	Lisburn,																		
Lecale,	Downpatrick,	5,872	3,067	771	2,805	617	2,034	365	1,417	296	1,052	184	756	235	572	115	337	222	Lecale.
Mourne,	Kilkeel,	3,171	1,964	745	1,207	264	462	82	198	48	116	12	68	25	56	16	31	15	Mourne.
Newry Lordship,	Banbridge,	1,859	993	428	866	187	438	95	251	60	156	28	96	24	68	18	44	26	Newry.
Do.	Newry,																		
	Total,	69,515	40,757	12,226	28,758	6,085	16,532	3,227	10,447	2154	7,220	1221	5,066	1650	3,845	813	2,195	1,382	

* Exclusive of part of Belfast Borough.

† Exclusive of Downpatrick Borough.

‡ Exclusive of Newry Borough.

A RETURN of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

BARONIES.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Balrothery, .	76	28	8	100	23	12	247	5,427
Castleknock, .	92	35	15	30	19	9	200	2,112
Coolock, . .	215	72	91	60	88	15	541	*9,445
Donore, . .	24	16	3	4	8	3	58	*2,637
Nethercross, .	56	13	13	37	17	1	137	2,448
Newcastle, .	205	71	75	56	84	20	511	*5,162
Rathdown, .	227	95	199	82	207	11	821	6,984
St. Sepulchre, .	18	5	14	–	4	1	42	–
Upper Cross, .	173	57	83	161	89	15	578	5,584
								39,799
								3,610
Total, . .	1086	392	501	530	539	87	3,135	36,189

* A portion of this Population is within the Parliamentary Representation Boundary of the City; but is not distinguished in the Census Tables of 1831:—On estimate, a deduction of 3,610 is made for this portion from the total of the Baronies.

G. A. POLLOCK, *Clerk of the Peace.*
31*st day of January*, 1842.

ABSTRACT of the NUMBER of TENEMENTS Valued for POOR RATES in each BARONY.

BARONIES.	UNIONS.	Total number of Tene-ments.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	BARONIES.
Balrothery, .	Balrothery, .	3,570	2,174	467	1,396	234	929	136	695	78	559	58	481	92	423	61	331	270	Balrothery.
	Do. . .																		
Castleknock, .	Castleknock, .	1,019	507	125	512	53	387	30	334	21	304	18	283	31	265	16	234	218	Castleknock.
	Balrothery, .																		
	Do. . .																		
	Celbridge, .																		
	Do. . .																		
	North Dublin,																		
	Do. . .																		
	Dunshaughlin,																		
Coolock, . .	Coolock, . .	4,660	2,043	610	2,617	502	2,007	294	1,505	254	1,211	128	957	231	829	118	598	480	Coolock.
	Balrothery, .																		
	North Dublin,																		
Donore, . .	South Dublin,	364	124	37	240	65	203	45	138	40	93	12	53	19	41	5	22	17	Donore.
Nethercross, .	Nethercross, .	1,308	705	183	603	93	420	53	327	25	274	21	249	36	228	37	192	155	Nethercross.
	Balrothery, .																		
	North Dublin,																		
Newcastle, .	Newcastle, .	3,025	1,460	451	1,565	212	1,114	158	902	97	744	81	647	134	566	55	432	377	Newcastle.
	Baltinglas, .																		
	Celbridge, .																		
	North Dublin,																		
	South Dublin,																		
Rathdown, .	Rathdown, .	4,474	1,850	558	2,624	323	2,066	237	1,743	190	1,506	207	1,316	313	1,109	149	796	647	Rathdown.
	South Dublin,																		
	Rathdown, .																		
St. Sepulchre, .	St. Sepulchre, .	The Tenements in this Barony which may be outside of the Parliamentary Boundary of the City are not distinguished in the Union Return.																	St. Sepulchre.
Upper Cross, .	Upper Cross, .	4,349	1,728	627	2,621	354	1,994	203	1,640	248	1,437	158	1,189	377	1,031	185	654	469	Upper Cross.
	Baltinglas, .																		
	Celbridge, .																		
	South Dublin,																		
	Naas, . .																		
	Rathdown, .																		
Total, . .	Total, .	22,769	10,591	3,058	12,178	1,836	9,120	1,156	7,284	953	6,128	683	5,175	1233	4,492	626	3,259	2,633	

COUNTY OF FERMANAGH.—Gross Population in 1831, (exclusive of Enniskillen Borough),—143,707.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Clanawley, .	21	20	5	191	23	2	262	4,611
Clonkelly, . .	42	7	6	55	2	4	116	3,538
Coole, . .	16	5	1	44	–	1	67	2,398
Knockniny, .	7	7	–	49	3	3	69	2,448
Lurg, . .	44	47	3	283	34	2	413	6,167
Maheraboy, .	38	30	9	550	33	2	662	5,278
Maherastephena,	30	32	1	358	4	8	433	4,864
Tyrkenedy, .	57	63	4	205	15	8	352	4,909
Total, . .	255	211	29	1735	114	30	2,374	34,213

Adam Nixon, *Clerk of the Peace.*
19*th day of January*, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Clanawley, .	Ballyshannon,	2,662	1,177	787	1,485	318	698	149	380	73	231	35	158	50	123	26	73	47	Clanawley.
Do. . .	Enniskillen. .																		
Clonkelly, . .	Clones . .	2,159	993	585	1,166	289	581	135	292	59	157	27	98	26	71	20	45	25	Clonkelly.
Do. . .	Lisnaskea, .																		
Coole, . .	Clones, . .	1,493	543	480	950	197	470	119	273	50	154	28	104	40	76	16	36	20	Coole.
Do. . .	Lisnaskea, .																		
Knockniny, .	Enniskillen, .	1,255	366	495	889	200	394	92	194	40	102	21	62	17	41	11	24	13	Knockniny.
Do. . .	Lisnaskea, .																		
Lurg, . .	Ballyshannon,	3,951	1,699	1,306	2,252	462	946	226	484	95	258	53	163	56	110	18	54	36	Lurg.
Do. . .	Lowtherstown,																		
*Maheraboy, .	Ballyshannon,	2,925	1,003	952	1,922	482	970	210	488	104	278	57	174	49	117	21	68	47	Maheraboy.
Do. .	Enniskillen, .																		
Maherastephena,	Lisnaskea, .	3,084	1,226	943	1,858	424	915	185	491	125	306	60	181	48	121	30	73	43	Magherastephena,
*Tyrkenedy, .	Enniskillen, .	2,941	1,114	954	1,827	381	873	198	492	109	294	66	185	36	119	31	83	52	Tyrkenedy.
Do. . .	Lisnaskea, .																		
Do. . .	Lowtherstown,																		
Total, .		20,470	8,121	6,502	12,349	2,753	5,847	1,314	3,094	655	1,780	347	1,125	322	778	173	456	283	

* Exclusive of Enniskillen Borough.

COUNTY OF GALWAY.—Gross Population in 1831,—381,564.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Arran,	–	–	–	–	–	–	–	778
Athenry,	10	27	–	27	–	–	64	2,320
Ballymoe,	27	6	–	55	–	–	88	6,984
Ballynahinch,	13	12	–	174	–	–	199	6,768
Clare,	43	8	–	143	–	–	194	10,638
Clonmacnoon,	21	10	–	118	–	–	149	3,390
Dunkellin,	22	3	–	101	–	–	126	7,132
Dunmore,	38	10	–	44	–	–	92	6,671
Kilconnell,	19	5	–	86	–	–	110	4,106
Killyan,	16	6	–	40	–	–	62	3,961
Kiltartan	29	6	–	16	–	–	51	5,977
Leitrim,	20	13	–	172	–	–	205	7,083
Longford,	36	6	–	123	–	–	165	7,953
Loughrea,	15	12	–	166	–	–	193	4,548
Moycullen,	16	1	–	120	–	–	137	6,328
Ross,	11	–	–	–	–	–	11	2,071
Tyaquin,	30	4	–	79	–	–	113	7,388
Total,	366	129	–	1464	–	–	1,959	94,090

James Kelly, *Clerk of the Peace.*

3rd day of February, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Arran,	Galway,	561	427	115	134	15	19	1	4	1	3	–	2	–	2	–	2	2	Arran.
Athenry,	Loughrea,	1,672	941	431	731	143	300	47	157	17	110	18	93	18	75	10	57	47	Athenry.
Ballymoe,	Castlerea,	5,122	3,792	916	1,330	177	414	64	237	27	173	22	146	27	124	14	97	83	Ballymoe.
Do.	Roscommon,																		
Do.	Tuam,																		
Ballynahinch,	Clifden,	6,213	5,286	716	927	114	211	29	97	18	68	17	50	9	33	4	24	20	Ballynahinch.
Clare,	Galway,	6,119	3,881	1,302	2,238	363	936	158	573	77	415	42	338	58	296	60	238	178	Clare.
Do.	Tuam,																		
Clonmacnoon,	Ballinasloe,	2,390	1,371	497	1,019	145	522	104	377	65	273	48	208	60	160	28	100	72	Clonmacnoon.
Dunkellin,	Galway,	4,184	1,946	1,076	2,238	515	1,162	249	647	123	398	49	275	73	226	33	153	120	Dunkellin.
Do.	Gort,																		
Do.	Loughrea,																		
Dunmore,	Tuam,	4,059	2,820	695	1,239	264	544	69	280	33	211	22	178	36	156	23	120	97	Dunmore.
Kilconnell,	Ballinasloe,	2,741	1,438	728	1,303	219	575	83	356	45	273	29	228	40	199	24	159	135	Kilconnell.
Do.	Loughrea,																		
Killyan,	Ballinasloe,	2,575	1,780	580	795	77	215	28	138	12	110	10	98	20	88	9	68	59	Killyan.
Kiltartan,	Gort,	4,192	2,476	1,019	1,716	344	697	120	353	70	233	33	163	39	130	24	91	67	Kiltartan.
Do.	Loughrea,																		
Leitrim,	Loughrea,	4,147	2,603	890	1,544	308	654	93	346	58	253	39	195	46	156	24	110	86	Leitrim.
Do.	Scariff,																		
Longford,	Ballinasloe,	5,459	3,158	1,312	2,301	449	989	167	540	87	373	57	286	59	229	35	170	135	Longford.
Do.	Loughrea,																		
Loughrea,	Ballinasloe,	3,490	2,406	505	1,084	200	579	126	379	79	253	35	174	45	139	31	94	63	Loughrea.
Do.	Gort,																		
Do.	Loughrea,																		
Moycullen,	Galway,	3,435	1,971	1,085	1,464	196	379	83	183	36	100	18	64	19	46	8	27	19	Moycullen.
Ross,	Ballinrobe,	1,594	1,362	167	232	25	65	15	40	10	25	5	15	2	10	3	8	5	Ross.
Tyaquin,	Ballinasloe,	4,749	3,092	1,025	1,657	246	632	96	386	52	290	33	238	41	205	23	164	141	Tyaquin.
Do.	Castlerea,																		
Do.	Loughrea,																		
Do.	Tuam,																		
Total,	Total,	62,702	40,750	13,059	21,952	3,800	8,893	1,532	5,093	810	3,561	477	2,751	592	2,274	353	1,682	1,329	

COUNTY OF KERRY.—Gross Population in 1831, (exclusive of Tralee Borough),—253,558.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Clanmaurice, .	51	26	1	226	32	3	339	8,793
Corkaguiny, .	27	22	1	83	15	4	152	9,382
Dunkerron, .	25	11	2	31	7	4	80	5,144
Glanerough, .	16	18	6	25	2	2	69	3,842
Iraghticonnor, .	40	10	1	17	37	2	107	7,358
Iveragh, . .	15	3	7	5	10	3	43	5,398
Magonihy, .	95	77	9	175	31	21	408	10,409
Trughenackmy,	123	54	6	135	39	16	373	*11,128
Total, . .	392	221	33	697	173	55	1,571	61,454

P. Crosbie, *Clerk of the Peace.*

13th day of January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tene-ments.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Clanmaurice, .	Listowel, .	6,801	4,353	831	2,448	481	1,617	286	1,136	235	850	162	615	221	453	98	232	134	Clanmaurice.
Do. . .	Tralee, .																		
Corkaguiny, .	Tralee, .	6,227	4,131	1,219	2,096	422	877	189	455	123	266	43	143	60	100	11	40	29	Corkaguiny.
Dunkerron, .	Cahirciveen, .	3,406	2,082	831	1,324	243	493	94	250	43	156	27	113	42	86	13	44	31	Dunkerron.
Do. . .	Kenmare, .																		
Do. . .	Killarney, .																		
Glanerough, .	Kenmare, .	2,435	1,485	614	950	190	336	60	146	42	86	22	44	14	22	5	8	3	Glanerough.
Iraghticonnor, .	Listowel, .	5,310	3,336	594	1,974	421	1,380	300	959	218	659	113	441	135	328	85	193	108	Iraghticonnor.
Iveragh, . .	Cahirciveen, .	4,405	3,000	1,042	1,405	229	363	58	134	34	76	14	42	9	28	9	19	10	Iveragh.
Magonihy, .	Cahirciveen, .	6,411	3,265	999	3,146	666	2,147	478	1,481	328	1,003	161	675	237	514	116	277	161	Magonihy.
Do. . .	Kanturk, .																		
Do. . .	Killarney, .																		
Trughenackmy,	Killarney, .	9,475	5,687	1,245	3,788	711	2,543	494	1,832	321	1,338	221	1,017	309	796	157	487	330	Trughenackmy.
Do. . .	Tralee, . .																		
	Total, .	44,470	27,339	7,375	17,131	3,363	9,756	1,959	6,393	1344	4,434	763	3,090	1027	2,327	494	1,300	806	

* Exclusive of Tralee Borough.

COUNTY OF KILDARE.—Gross Population in 1831,—108,424.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	Rent-Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Carberry,	33	6	1	39	7	4	90	2,543
Clane,	25	4	1	38	8	1	77	2,035
Connell,	29	5	2	51	12	1	100	2,186
Ikeathy,	32	5	3	24	12	1	77	1,883
Kilcullen,	11	3	1	19	2	2	38	789
Kilkea & Moone,	48	11	5	59	27	3	153	2,763
Naas, North,	25	13	11	34	12	3	98	2,135
Naas, South,	26	6	–	28	5	3	68	1,094
Narragh, East,	23	3	1	19	13	–	59	2,033
Narragh, West,	28	24	5	27	18	–	102	1,980
Ophaly, East,	13	1	–	37	19	–	70	1,773
Ophaly, West,	25	9	1	35	9	1	80	2,923
Salt, North,	36	8	5	11	16	3	79	2,441
Salt, South,	21	1	1	19	4	1	47	1,047
Total,	375	99	37	440	164	23	1,138	27,625

George Medlicott, *Clerk of the Peace.*

January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Carberry,	Edenderry,	1,755	1,214	131	541	78	410	43	332	33	289	19	256	41	237	31	196	165	Carberry.
Do.	Trim,																		
Clane,	Naas,	1,276	811	168	465	69	297	38	228	32	190	11	158	27	147	25	120	95	Clane.
Connell,	Naas,	1,489	975	172	514	77	342	42	265	29	223	17	194	34	177	30	143	113	Connell.
Ikeathy & Oughterany	Celbridge,	901	406	155	495	57	340	28	283	29	255	16	226	38	210	22	172	150	Ikeathy & Oughterany
Kilcullen,	Naas,	611	356	102	255	52	153	22	101	19	79	7	60	14	53	13	39	26	Kilcullen.
Kilkea & Moone,	Athy,	1,713	902	210	811	119	601	77	482	52	405	47	353	71	306	44	235	191	Kilkea & Moone.
Do.	Baltinglas,																		
Do.	Carlow,																		
Naas, North,	Naas,	1,423	790	187	633	126	446	60	320	56	260	26	204	36	178	23	142	119	Naas, North
Naas, South,	Naas,	611	308	73	303	51	230	28	179	17	151	14	134	28	120	11	92	81	Naas, South.
Narragh & Reban, E.,	Athy,	1,129	664	137	465	72	328	46	256	28	210	26	182	50	156	26	106	80	Narragh & Reban, E.
Do.	Baltinglas,																		
Do.	Naas,																		Do. West.
Narragh & Reban, W.	Athy,	1,582	1,015	202	567	112	365	60	253	40	193	27	153	28	126	24	98	74	
Ophaly, East,	Edenderry,	1,714	1,100	213	614	82	401	44	319	42	275	38	233	48	195	29	147	118	Ophaly, East.
Do.	Naas,																		
Ophaly, West,	Athy,	1,609	885	272	724	123	452	73	329	61	256	44	195	34	151	25	117	92	Do. West.
Do.	Edenderry,																		
Do.	Naas,																		
Salt, North,	Celbridge,	972	326	193	646	108	453	71	345	40	274	16	234	39	218	25	179	154	Salt, North.
Salt, South,	Celbridge,	555	243	64	312	48	248	26	200	19	174	15	155	19	140	16	121	105	Salt, South.
Do.	Naas,																		
	Total,	17,340	9,995	2,279	7,345	1,174	5,066	658	3,892	497	3,234	323	2,737	507	2,414	344	1,907	1,563	

COUNTY OF KILKENNY.—Gross Population in 1831, (excepting part of New Ross Borough),—169,576.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Cranagh, . .	47	9	2	70	19	4	151	3,776
Fassadinan, .	22	9	–	39	12	2	84	6,534
Galmoy, . .	39	18	1	75	5	2	140	4,183
Gowran, . .	83	12	9	158	25	2	289	9,030
Ida, . . .	29	7	4	109	56	–	205	*4,604
Iverk, . .	38	3	–	227	46	1	315	3,551
Kells, . .	32	9	3	76	9	5	134	3,783
Knocktopher, .	20	10	1	97	10	3	141	3,256
Shillelogher, .	28	1	1	39	9	2	80	2,853
Total, . .	338	78	21	890	191	21	1,539	41,570

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total Number of Tene-ments.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Cranagh, . .	Callan, . .	1,894	729	304	1,165	198	861	125	663	98	538	72	440	106	368	64	262	198	Cranagh.
Do. . .	Kilkenny, .																		
Fassadinan, .	Kilkenny, .	3,353	1,683	632	1,670	314	1,038	205	724	111	519	104	408	125	304	46	179	133	Fassadinan.
Galmoy, . .	Abbeyleix, .	2,452	1,441	389	1,011	172	622	101	450	81	349	42	268	69	226	34	157	123	Galmoy.
Do. . .	Kilkenny, .																		
Gowran, . .	Kilkenny, .	5,048	2,224	959	2,824	525	1,865	303	1,340	206	1,037	142	831	249	689	121	440	319	Gowran.
Do. . .	New Ross, .																		
Ida, . . .	New Ross, .	2,377	630	455	1,747	401	1,292	256	891	168	635	115	467	135	352	74	217	143	Ida.
Do. . .	Waterford, .																		
Iverk, . .	Carrick-on-Suir,	1,676	470	267	1,206	175	939	140	764	120	624	102	504	173	402	95	229	134	Iverk.
Do. . .	Waterford, .																		
Kells, . .	Callan, . .	2,280	1,137	377	1,143	228	766	139	538	91	399	54	308	86	254	43	168	125	Kells.
Do. . .	Carrick-on-Suir,																		
Knocktopher, .	Callan, . .	1,678	651	269	1,027	225	758	151	533	85	382	85	297	86	212	42	126	84	Knocktopher.
Do. . .	Carrick-on-Suir,																		
Do. . .	Kilkenny, .																		
Do. . .	New Ross, .																		
Do. . .	Waterford, .																		
Shillelogher, .	Callan, . .	1,705	776	271	929	126	658	94	532	64	438	72	374	91	302	47	211	164	Shillelogher.
Do. . .	Kilkenny, .																		
	Total, .	22,463	9,741	3,923	12,722	2,364	8,799	1,514	6,435	1024	4,921	788	3,897	1120	3,109	566	1,989	1,423	

John Flood, *Clerk of the Peace.*

20th day of January, 1842.

* Exclusive of portion of the Borough of New Ross.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholders.	£20		£10		Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
		Freeholders.	Leaseholders.	Freeholders.	Leaseholders.			
Ballyboy,	26	16	2	86	13	2	145	2,078
Ballybrit,	68	50	2	127	3	8	258	4,246
Ballycowan,	26	9	3	106	3	2	149	4,390
Clonlisk,	67	29	3	135	6	7	247	3,902
Coolestown,	23	10	2	30	1	1	67	2,299
Eglish,	13	10	1	51	–	1	76	1,547
Garrycastle,	71	36	–	231	19	11	368	6,947
Geashil,	5	3	–	44	2	–	54	1,961
Kilcoursey,	25	5	1	60	5	1	97	2,025
Philipstown, Low.	10	1	1	13	9	–	34	1,775
Philipstown, Up.	32	7	1	39	1	2	82	*2,135
Warrenstown,	13	1	–	8	–	–	22	1,123
Total,	379	177	16	930	62	35	1,599	34,428

L. Parsons, *Clerk of the Peace.*
19*th day of January*, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Ballyboy,	Parsonstown,	1,544	936	269	608	126	339	60	213	44	153	16	109	22	93	24	71	47	Ballyboy.
Do.	Tullamore,																		
Ballybrit,	Parsonstown,	2,737	1,561	449	1,176	222	727	131	505	62	374	53	312	86	259	54	173	119	Ballybrit.
Do.	Roscrea,																		
Ballycowan,	Tullamore,	3,297	2,061	597	1,236	234	639	140	405	96	265	47	169	56	122	23	66	43	Ballycowan.
Clonlisk,	Parsonstown,	2,087	1,048	421	1,039	217	618	105	401	58	296	43	238	45	195	29	150	121	Clonlisk.
Do.	Roscrea,																		
Coolestown,	Edenderry,	1,571	858	254	713	137	459	72	322	49	250	35	201	39	166	30	127	97	Coolestown.
Eglish,	Parsonstown,	825	424	163	401	73	238	46	165	29	119	17	90	27	73	11	46	35	Eglish.
Garrycastle,	Parsonstown,	3,051	1,560	600	1,491	303	891	149	588	108	439	73	331	104	258	42	154	112	Garrycastle.
Geashil,	Tullamore,	1,407	867	239	540	101	301	64	200	37	136	20	99	26	79	9	53	44	Geashil.
Kilcoursey,	Tullamore,	1,673	1,159	241	514	96	273	42	177	26	135	14	109	23	95	15	72	57	Kilcoursey.
Philipstown, Low.	Edenderry,	1,341	850	179	491	94	312	76	218	35	142	21	107	20	86	15	66	51	Philipstown, Low.
Do.	Tullamore,																		
Philipstown, Up.	Athy,	1,721	1,014	288	707	141	419	73	278	48	205	26	157	42	131	25	89	64	Philipstown, Up.
Do.	Mountmelick,																		
Do.	Tullamore,																		
Warrenstown,	Edenderry,	674	483	36	191	19	155	20	136	11	116	15	105	10	90	10	80	70	Warrenstown.
Total,		21,928	12,821	3,736	9,107	1,763	5,371	978	3,608	603	2,630	380	2,027	500	1,647	287	1,147	860	

* Exclusive of portion of the Borough of Portarlington.

COUNTY OF LEITRIM.—Gross Population in 1831,—141,524.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20		£10		Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
		Free-holders.	Lease-holders.	Free-holders.	Lease-holders.			
Carrigallen,	35	20	–	281	25	2	363	5,839
Drumahaire,	40	31	–	225	–	2	298	7,278
Leitrim,	72	34	–	142	–	1	249	6,882
Mohill,	30	11	–	299	7	3	350	7,374
Rosclogher,	29	27	–	224	–	2	282	4,644
Total,	206	123	–	1171	32	10	1,542	32,017

Alexander Faris, *Clerk of the Peace.*

15*th day of January*, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tene-ments.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Carrigallen,	Mohill,	4,831	3,133	1,150	1,698	309	548	94	239	51	145	36	94	14	58	17	44	27	Carrigallen.
Drumahaire,	Car.-on-Shan.,	5,530	3,089	1,614	2,441	475	827	150	352	73	202	34	129	43	95	24	52	28	Drumahaire.
Do.	Manorhamilton,																		
Leitrim,	Car.-on-Shan.,	5,291	3,327	1,416	1,964	336	548	80	212	40	132	17	92	28	75	11	47	36	Leitrim.
Do.	Mohill,																		
Mohill,	Mohill,	5,958	4,049	1,469	1,909	257	440	86	183	27	97	20	70	20	50	12	30	18	Mohill.
Rosclogher,	Ballyshannon,	3,692	2,142	1,051	1,550	277	499	110	222	51	112	21	61	18	40	11	22	11	Rosclogher.
Do.	Manorhamilton																		
	Total,	25,302	15,740	6,700	9,562	1,654	2,862	520	1,208	242	688	128	446	123	318	75	195	120	

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Clanwilliam, .	43	21	2	65	8	3	142	4,591
Connello, Lower,	102	40	4	179	19	4	348	11,660
Connello, Upper,	83	36	1	188	22	4	334	13,614
Coonagh, . .	23	6	1	80	8	1	119	3,691
Coshma, . .	42	17	1	77	3	3	143	4,996
Coshlea, . .	39	17	4	240	8	3	311	8,430
Kenry, . .	14	9	1	86	3	3	116	3,108
								725
Owneybeg, .	19	7	–	40	9	1	76	2,564
Pubble Brien,	24	6	2	13	–	1	46	2,596
Small County, .	26	6	1	69	5	3	110	5,683
Total, . .	415	165	17	1037	85	26	1,745	61,658

M. H. De Courcey, *Deputy Clerk of the Peace.*

29th day of January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tene-ments.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Clanwilliam, .	Limerick, .	1,519	474	233	1,045	171	812	123	641	81	518	79	437	101	358	66	257	191	Clanwilliam.
Connello, Lower,	Rathkeale, .	2,742	1,031	509	1,711	307	1,202	201	895	158	694	94	536	126	442	71	316	245	Connello, Lower.
Shanid, in Do. .	Rathkeale, .	2,416	944	337	1,472	251	1,135	151	884	144	733	95	589	186	494	83	308	225	Shanid.
Do. . .	Newcastle, .																		
Connello, Upper,	Kilmallock, .	3,804	2,000	475	1,804	290	1,329	178	1,039	141	861	126	720	198	594	102	396	294	Connello, Upper.
Do. . .	Rathkeale, .																		
Do. . .	Newcastle, .																		
Glenquin, in Do.	Newcastle, .	3,413	1,528	339	1,885	311	1,546	234	1,235	205	1,001	121	796	252	675	131	423	292	Glenquin.
Coonagh, . .	Tipperary, .	1,904	1,092	202	812	117	610	98	493	62	395	59	333	83	274	53	191	138	Coonagh.
Coshma, . .	Kilmallock, .	2,732	1,396	359	1,336	195	977	107	782	101	675	64	574	130	510	84	380	296	Coshma.
Do. . .	Rathkeale, .																		
Coshlea, . .	Clogheen, .	5,648	3,485	548	2,163	337	1,615	219	1,278	194	1,059	151	865	208	714	152	506	354	Coshlea.
Do. . .	Kilmallock, .																		
Kenry, . .	Rathkeale, .	1,353	418	301	935	205	634	105	429	69	324	58	255	73	197	29	124	95	Kenry.
Kilmallock Liberties,	Kilmallock, .	562	356	68	206	34	138	15	104	20	89	12	69	15	57	7	42	35	Kilmallock Liberties.
Owneybeg, .	Limerick, .	782	256	139	526	116	387	54	271	53	217	21	164	42	143	27	101	74	Owneybeg.
Pubble Brien, .	Limerick, .	934	362	154	572	81	418	70	337	45	267	40	222	40	182	29	142	113	Pubble Brien.
Small County, .	Kilmallock, .	2,942	1,557	291	1,385	173	1,094	141	921	127	780	92	653	164	561	103	397	294	Small County.
Do. . .	Limerick, .																		
	Total, .	30,751	14,899	3,955	15,852	2,588	11,897	1,696	9,309	1400	7,613	1012	6,213	1618	5,201	937	3,583	2,646	

COUNTY OF LONDONDERRY.—Gross Population in 1831,—(excepting Coleraine and Londonderry),—202,230.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Liberties of Coleraine,	21	21	–	54	–	1	97	*2,057
Barony of Coleraine,	6	4	2	163	1	2	178	*7,593
Keenaught, .	15	5	–	194	23	1	238	8,590
Lib^{t}. of Londonderry,	39	11	4	3	3	–	60	†1,497
Loughinsholin, .	37	52	49	235	220	6	599	20,614
Tyrkeeran, .	18	3	1	93	12	1	128	7,604
Total, .	136	96	56	742	259	11	1,300	47,955

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Liberties of Coleraine,	Ballymoney, .	1,041	304	221	737	162	516	110	354	67	244	47	177	51	130	31	79	48	Liberties of Coleraine.
Do. . .	Coleraine, .																		
Barony of Coleraine,	Ballymoney, .	3,466	1,016	1,159	2,450	578	1,291	277	713	153	436	99	283	66	184	38	118	80	Coleraine.
Do. . .	Coleraine, .																		
Keenaught, .	N.-T.-Limavady,	3,797	1,057	979	2,740	597	1,761	314	1,164	224	850	178	626	208	448	94	240	146	Keenaught.
Lib^{t}. of Londonderry,	Londonderry, .	500	104	104	396	71	292	51	221	34	170	27	136	39	109	16	70	54	Londonderry Lib.
Loughinsholin, .	Ballymoney, .	12,605	6,629	3,915	5,976	1,138	2,061	401	923	224	522	102	298	98	196	37	98	61	Loughinsholin.
Do. . .	Magherafelt, .																		
Tyrkeeran, .	Londonderry, .	2,941	796	921	2,145	443	1,224	230	781	160	551	105	391	123	286	58	163	105	Tyrkeeran.
Do. . .	N.-T.-Limavady,																		
Total, .		24,350	9,906	7,299	14,444	2,989	7,145	1,383	4,156	862	2,773	558	1,911	585	1,353	274	768	494	

James Gregg, *Clerk of the Peace, of the City and County of Londonderry.*
10*th day of January*, 1842.

* Exclusive of the Borough of Coleraine.

† Exclusive of the Suburbs of Londonderry.

COUNTY OF LONGFORD.—Gross Population in 1831,—112,558.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards
Abbeyshruel,	29	17	2	129	10	4	191	2,094
Ardagh,	43	29	16	120	43	2	253	4,559
Granard,	60	19	4	230	12	14	339	6,841
Longford,	39	17	2	138	14	2	212	5,763
Moydow,	22	9	1	126	11	–	169	2,841
Rathcline,	23	6	–	128	34	–	191	3,361
Total,	216	97	25	871	124	22	1,355	25,459

John V. Crawford, *Clerk of the Peace.*

10th day of January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tene-ments.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Abbeyshruel,	Longford,	1,854	1,139	246	715	163	469	101	306	52	205	40	153	31	113	28	82	54	Abbeyshruel.
Ardagh,	Do.	3,535	1,862	543	1,673	358	1,130	216	772	137	556	96	419	132	323	59	191	132	Ardagh.
	Granard,																		
Granard,	Do.	3,796	1,279	1,063	2,517	631	1,454	299	823	189	524	86	335	93	249	53	156	103	Granard.
Longford,	Longford,	4,966	2,869	1,261	2,097	375	836	187	461	85	274	47	189	51	142	31	91	60	Longford.
Moydow,	Do.	2,369	1,460	368	909	229	541	101	312	71	211	35	140	40	105	18	65	47	Moydow.
Rathcline,	Do.	2,864	1,581	573	1,283	302	710	150	408	82	258	55	176	52	121	28	69	41	Rathcline.
	Total,	19,384	10,190	4,054	9,194	2,058	5,140	1,054	3,082	616	2,028	359	1,412	399	1,053	217	654	437	

COUNTY OF LOUTH.—Gross Population in 1831, (exclusive of Dundalk Borough),—97,403.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20		£10		Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
		Free-holders.	Lease-holders.	Free-holders.	Lease-holders.			
Ardee, . .	87	24	7	108	35	28	289	6,938
Dundalk, Lower,	41	8	1	54	8	5	117	4,665
Dundalk, Upper.	98	41	17	53	17	22	248	*3,671
Ferrard, . .	66	26	5	198	57	11	363	5,347
Louth, . .	27	7	1	45	3	3	86	3,224
Total, . .	319	106	31	458	120	69	1,103	23,845

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total Number of Tene-ments.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Ardee, . .	Ardee, . .	2,410	848	514	1,562	279	1,048	166	769	150	603	61	453	102	392	56	290	234	Ardee.
Do. . .	Dundalk, .																		
Dundalk, Lower,	Dundalk, .	2,201	1,248	507	953	173	446	90	273	59	183	24	124	33	100	14	67	53	Dundalk, Lower.
Dundalk, Upper,	Dundalk, .	1,790	560	469	1,230	305	761	122	456	85	334	48	249	51	201	31	150	119	Dundalk, Upper.
Ferrard, . .	Ardee, . .	2,821	1,294	574	1,527	299	953	161	654	126	493	63	367	92	304	49	212	163	Ferrard.
Do. . .	Drogheda, .																		
Louth, . .	Ardee, . .	1,426	520	287	906	178	619	103	441	73	338	48	265	52	217	31	165	134	Louth.
Do. . .	Dundalk, .																		
Total, .	Total, .	10,648	4,470	2,351	6,178	1,234	3,827	642	2,593	493	1,951	244	1,458	330	1,214	181	884	703	

Thomas Bourne, *Clerk of the Peace.*

17th day of January, 1842.

* Exclusive of Dundalk Borough.

COUNTY OF MAYO.—Gross Population in 1831,—366,328.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges	Total.	Male Population in 1831, aged 20 years or upwards.
Burrishoole,	13	8	–	76	–	–	97	9,551
Carra,	37	27	–	83	–	2	149	12,067
Clanmorris,	22	6	–	71	–	1	100	5,332
Costello,	27	10	–	206	–	–	243	10,310
Erris,	19	9	–	10	–	1	39	5,403
Gallen,	29	24	–	184	–	–	237	10,291
Kilmain,	41	9	–	83	–	1	134	9,106
Murrisk,	23	35	–	106	–	–	164	7,947
Tyrawley,	76	25	–	73	3	–	177	16,775
Total,	287	153	–	892	3	5	1,340	86,782

Thomas Gildea, *Clerk of the Peace.*
12*th day of January*, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tene-ments.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Burrishoole,	Castlebar,	6,763	6,025	579	738	73	159	32	86	17	54	9	37	9	28	5	19	14	Burrishoole.
	Do. Westport,																		
Carra,	Ballinrobe,	8,969	7,202	1,238	1,767	213	529	98	316	43	218	24	175	48	151	27	103	76	Carra.
	Do. Castlebar,																		
	Do. Westport,																		
Clanmorris,	Ballinrobe,	4,266	3,111	815	1,155	115	340	66	225	29	159	21	130	28	109	10	81	71	Clanmorris.
	Do. Castlebar,																		
Costello,	Boyle,	8,417	6,077	1,859	2,340	233	481	80	248	44	168	28	124	26	96	18	70	52	Costello.
	Do. Castlerea,																		
	Do. Swinford,																		
Erris,	Ballina,	5,388	5,044	247	344	43	97	21	54	5	33	5	28	11	23	4	12	8	Erris.
	Do. Westport,																		
Gallen,	Ballina,	7,713	5,441	1,758	2,272	298	514	76	216	42	140	23	98	26	75	8	49	41	Gallen.
	Do. Castlebar,																		
	Do. Swinford,																		
Kilmain,	Ballinrobe,	6,583	4,792	1,136	1,791	254	655	140	401	53	261	20	208	42	188	32	146	114	Kilmain.
Murrisk,	Westport,	5,693	5,151	335	542	98	207	42	109	24	67	11	43	9	32	8	23	15	Murrisk.
Tyrawley,	Ballina,	13,619	11,381	1,585	2,238	270	653	84	383	72	299	33	227	70	194	26	124	98	Tyrawley.
	Do. Castlebar,																		
Total,	Total,	67,411	54,224	9,552	13,187	1,597	3,635	639	2,038	329	1,399	174	1,070	269	896	138	627	489	

COUNTY OF MEATH.—Gross Population in 1831,—176,826.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20		£10		Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
		Free-holders.	Lease-holders.	Free-holders.	Lease-holders.			
Deece, Lower, .	15	2	2	10	4	3	36	999
Deece, Upper, .	20	3	3	26	4	2	58	1,460
Demifore, .	23	4	–	25	6	4	62	3,443
Duleek, Lower, .	31	13	4	33	13	6	100	2,676
Duleek, Upper, .	36	2	4	46	7	2	97	2,482
Dunboyne, .	21	5	4	14	5	1	50	721
Kells, Lower, .	26	3	2	31	1	4	67	3,306
Kells, Upper, .	31	12	2	61	8	1	115	4,280
Lune, . .	15	6	–	61	2	3	87	,900
Morgalion, .	18	8	1	54	4	3	88	2,977
Moyfenragh, Low.	31	5	4	26	7	4	77	3,010
Moyfenragh, Up.	14	–	2	24	23	3	66	2,105
Navan, Lower, .	20	10	2	39	14	3	88	4,036
Navan, Upper, .	20	11	4	18	1	–	54	1,292
Ratoath, . .	54	17	3	33	12	3	122	2,120
Skreen, . .	33	8	5	33	10	3	92	2,227
Slane, Lower, .	24	5	–	25	1	–	55	2,400
Slane, Upper, .	13	5	–	11	7	1	37	1,764
Total, . .	445	119	42	570	129	46	1,351	44,204

Robert Chamley, *Clerk of the Peace.*

13*th day of January*, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Deece, Lower, .	Dunshaughlin,																		
Do. . .	Navan, . .	497	171	83	326	38	243	25	205	22	180	16	158	20	142	20	122	102	Deece, Lower.
Do. . .	Trim, . .																		
Deece, Upper, .	Celbridge, .																		
Do. . .	Dunshaughlin,	739	310	77	429	35	352	29	317	32	288	21	256	34	235	26	201	175	Deece, Upper.
Do. . .	Trim, . .																		
Demifore, . .	Oldcastle, .	1,570	693	282	877	155	595	122	440	67	318	46	251	49	205	25	156	131	Demifore.
Duleek, Lower, .	Drogheda, .	1,358	598	157	760	107	603	58	496	56	438	37	382	66	345	36	279	243	Duleek, Lower.
Do. . .	Navan, . .																		
Duleek, Upper, .	Drogheda, .	628	184	113	444	47	331	35	284	32	249	21	217	35	196	17	161	144	Duleek, Upper.
Do. . .	Dunshaughlin,	295	65	53	230	17	177	16	160	9	144	8	135	9	127	12	118	106	Dunboyne.
Kells, Lower, .	Bailieborough,	1,609	849	305	760	152	455	84	303	41	219	27	178	34	151	24	117	93	Kells, Lower.
Do. . .	Kells, . .																		
Kells, Upper, .	Do. . .																		
Do. . .	Navan, . .	3,609	2,317	372	1,292	263	920	138	657	97	519	62	422	71	360	45	289	244	Kells, Upper.
Do. . .	Oldcastle, .																		
Lune, . .	Kells, . .																		
Do. . .	Trim, . .	2,004	1,388	208	616	109	408	50	299	50	249	30	199	29	169	31	140	109	Lune.
Morgalion, .	Bailieborough,																		
Do. . .	Kells, . .	1,771	1,212	202	559	81	357	59	276	32	217	19	185	22	166	15	144	129	Morgalion,
Do. . .	Navan, . .																		
Moyfenragh, Low.	Trim, . .	1,991	1,230	216	761	124	545	72	421	46	349	30	303	54	273	35	219	184	Moyfenragh, Low.
Moyfenragh, Up.	Do. . .																		
Do. . .	Edenderry, .	1,591	1,036	154	555	111	401	69	290	47	221	26	174	29	148	19	119	100	Moyfenragh, Up.
Navan, Lower, .	Kells, . .																		
Do. . .	Navan, . .	2,743	1,844	323	899	146	576	91	430	90	339	45	249	68	204	25	136	111	Navan, Lower.
Navan, Upper, .	Do. . .																		
Do. . .	Trim, . .	836	516	104	320	37	216	30	179	16	149	12	133	22	121	13	99	86	Navan, Upper.
Ratoath, . .	Dunshaughlin,	649	223	98	426	41	328	31	287	21	256	17	235	24	218	16	194	178	Ratoath.
Skreen, . .	Do. . .																		
Do. . .	Navan, . .	1,345	697	138	648	92	510	56	418	43	362	31	319	45	288	26	243	217	Skreen.
Slane, Lower, .	Ardee, . .																		
Do. . .	Bailieborough,	991	344	222	647	111	425	58	314	39	256	37	217	38	180	19	142	123	Slane, Lower.
Slane, Upper, .	Ardee, . .																		
Do. . .	Drogheda, .																		
Do. . .	Navan, . .	1,535	759	229	776	159	547	81	388	44	307	35	263	51	228	33	177	144	Slane, Upper.
Total, .		25,761	14,436	3,336	11,325	1,825	7,989	1,104	6,164	784	5,060	520	4,276	700	3,756	437	3,056	2,619	

COUNTY OF MONAGHAN.—Gross Population in 1831,—195,536.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Cremorne, .	74	47	7	513	21	3	665	11,216
Dartrey, . .	55	29	5	301	26	5	421	9,512
Farney, . .	12	–	12	11	148	–	183	9,799
Monaghan, .	67	32	7	472	38	1	617	10,492
Trugh, . .	17	11	–	237	4	12	281	4,650
Total. . .	225	119	31	1534	237	21	2,167	45,669

Robert Smith, *Clerk of the Peace.*
13th day of January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Cremorne, .	Carrickmacross	9,149	4,479	2,809	4,670	1,024	1,861	412	837	150	425	101	275	85	174	28	89	61	Cremorne.
Do. . .	Castleblayney,																		
Do. . .	Cootehill, .																		
Do. . .	Monaghan, .																		
Dartrey, . .	Clones, . .	5,748	1,977	2,045	3,771	874	1,726	376	852	190	476	81	286	82	205	45	123	78	Dartrey.
Do. . .	Cootehill, .																		
Do. . .	Monaghan, .																		
Farney, . .	Carrickmacross	7,087	3,726	2,053	3,361	670	1,308	278	638	117	360	67	243	80	176	25	96	71	Farney.
Do. . .	Castleblayney,																		
Do. . .	Dundalk, .																		
Monaghan, .	Castleblayney,	6,627	2,389	2,430	4,238	929	1,808	424	879	177	455	82	278	91	196	37	105	68	Monaghan.
Do. . .	Monaghan, .																		
Trugh, . .	Clogher, .	2,940	1,137	1,004	1,803	423	799	161	376	66	215	33	149	50	116	19	66	47	Trugh.
Do. . .	Monaghan, .																		
Total, .		31,551	13,708	10,341	17,843	3,920	7,502	1,651	3,582	700	1,931	364	1,231	388	867	154	479	325	

QUEEN'S COUNTY.—Gross Population in 1831, (excepting parts of Portarlington and Carlow Boroughs),—141,878.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Ballyadams, .	23	9	–	37	16	2	87	2,137
Cullinagh, . .	53	27	2	84	6	13	185	3,815
Maryborough, East, .	29	13	10	37	16	6	111	2,684
Maryborough, West,	26	25	2	96	3	17	169	4,065
Portnehinch, .	30	31	–	60	–	15	136	*3,203
Slievemarigy, .	56	9	3	75	11	4	158	†3,303
Stradbally, .	19	17	5	98	2	8	149	2,084
Tinnehinch, .	42	34	3	104	4	4	191	4,372
Upper Ossory, .	154	71	9	286	25	47	592	9,229
Total, . .	432	236	34	877	83	116	1,778	34,892

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Ballyadams, .	Athy, . .	1,514	839	284	675	133	391	70	258	50	188	24	138	29	114	13	85	72	Ballyadams.
Cullinagh, . .	Abbeyleix, .	2,653	1,587	397	1,066	234	669	117	435	70	318	47	248	64	201	35	137	102	Cullinagh.
Maryborough, East, .	Abbeyleix, .	2,080	1,382	274	698	226	424	31	198	55	167	22	112	21	90	13	69	56	Maryborough, E.
Do. . .	Mountmelick,																		
Maryborough, West,	Abbeyleix, .	3,155	2,262	438	893	172	455	113	283	59	170	25	111	30	86	9	56	47	Maryborough, W.
Do. . .	Mountmelick,																		
Portnehinch, .	Mountmelick,	1,842	1,152	344	690	132	346	62	214	39	152	20	113	19	93	19	74	55	Portnehinch.
Slievemarigy, .	Carlow, . .	1,926	778	483	1,148	206	665	126	459	66	333	55	267	50	212	41	162	121	Slievemarigy.
Stradbally,	Athy, . .	1,375	746	228	629	131	401	63	270	49	207	22	158	34	136	19	102	83	Stradbally.
Tinnehinch, .	Mountmelick,	3,749	2,749	503	1,000	181	497	109	316	65	207	31	142	35	111	26	76	50	Tinnehinch.
Upper Ossory, .																			
Cantred of Clarmallagh, .	Abbeyleix, .	1,671	776	345	895	165	550	84	385	68	301	57	233	46	176	26	130	104	Upper Ossory.
Do. . .	Roscrea, .																		
Clondonogh, .	Abbeyleix, .	2,010	891	381	1,119	235	738	157	503	81	346	62	265	62	203	34	141	107	
Do. . .	Roscrea, .																		
Upperwoods, .	Abbeyleix, .	1,657	1,044	228	613	104	385	57	281	55	224	28	169	47	141	21	94	73	
Do. . .	Mountmelick,																		
Total, .		23,632	14,206	3,905	9,426	1,919	5,521	989	3,602	657	2,613	393	1,956	437	1,563	256	1,126	870	

William Caldbeck, *Clerk of the Peace.*
17*th day of January*, 1842.

* Exclusive of part of the Borough of Portarlington.

† Exclusive of part of Carlow Borough.

COUNTY OF ROSCOMMON.—Gross Population in 1831, (excepting Athlone Borough),—243,906.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Athlone, . .	76	10	–	27	–	3	116	*11,240
Ballintober, .	68	19	–	146	10	1	244	17,094
Ballymoe, . .	14	1	–	3	4	–	22	1,789
Boyle, . .	59	24	–	380	56	5	524	14,896
Moycarnon, .	9	1	–	1	–	–	11	1,623
Roscommon .	34	10	–	71	19	5	139	9,565
Total, . .	260	65	–	628	89	14	1,056	56,207

John Morow, *Clerk of the Peace.*
21*st day of January*, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Athlone, . .	Athlone, .	8,084	5,341	1,735	2,743	438	1,008	153	570	*76	417	47	341	66	294	37	228	191	Athlone.
Do. . .	Ballinasloe, .																		
Do. . .	Roscommon, .																		
Ballintober, .																			
North Division,	Cark-on-Shan.,	11,833	8,464	2,116	3,369	508	1,253	174	745	141	571	72	430	72	358	57	286	229	Ballintober, N.
Do. . .	Longford, .																		Ballintober, S.
South „ .	Roscommon, .																		
Castlerea, „ .	Castlerea, .																		Castlerea Divn.
Ballymoe, . .	Castlerea, .	1,087	719	185	368	56	183	14	127	15	113	5	98	9	93	3	84	81	Ballymoe.
Do. . .	Roscommon, .																		
Boyle, . .	Boyle, . .	11,308	6,987	2,803	4,321	817	1,518	249	701	133	452	51	319	65	268	41	203	162	Boyle.
Do. . .	Cark-on-Shan.,																		
Frenchpark Division,	Boyle, . .																		Frenchpark Div.
Do. . .	Cark-on-Shan.,																		
Do. . .	Castlerea, .																		
Moycarnon, .	Ballinasloe, .	1,533	1,051	318	482	60	164	28	104	10	76	15	66	18	51	5	33	28	Moycarnon.
Roscommon, .	Boyle, . .	6,500	4,542	1,279	1,958	300	679	83	379	62	296	32	234	43	202	31	159	128	Roscommon.
Do. . .	Cark-on-Shan.,																		
Do. . .	Roscommon, .																		
	Total, .	40,345	27,104	8,436	13,241	2,179	4,805	701	2,626	437	1,925	222	1,488	273	1,266	174	993	819	

* Exclusive of the Borough of Athlone.

COUNTY OF SLIGO.—Gross Population in 1831, (excepting Sligo Borough),—156,613.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20		£10		Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
		Free-holders.	Lease-holders.	Free-holders.	Lease-holders.			
Carberry, . .	77	57	4	176	1	7	322	*8,039
Coolavin, . .	17	4	–	77	–	–	98	2,060
Corran, . .	26	20	1	74	1	2	124	4,120
Leney, . .	45	20	1	143	2	3	214	7,699
Tyrera, . .	64	11	2	55	–	5	137	8,685
Tyreril, . .	63	18	3	129	29	2	244	6,722
Total, . .	292	130	11	654	33	19	1,139	37,325

R. W. Wynne, *Clerk of the Peace.*

21*st day of January*, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tene-ments.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Carberry, . .	Sligo, . .	4,661	2,552	1,344	2,109	370	765	140	395	82	255	30	173	79	143	28	64	36	Carberry.
Coolavin, . .	Boyle, . .	1,672	921	545	751	142	206	24	64	12	40	2	28	4	26	8	22	14	Coolavin.
Corran, . .	Boyle, . .	2,894	1,261	939	1,633	341	694	114	353	57	239	37	182	36	145	25	109	84	Corran.
Do. . .	Sligo, . .																		
Leney, . .	Sligo, . .	6,322	3,847	1,672	2,475	394	803	159	409	69	250	43	181	43	138	23	95	72	Leney.
Do. . .	Swinford, .																		
Tyrera, . .	Ballina, . .	7,084	4,740	1,507	2,344	408	837	136	429	74	293	41	219	59	178	26	119	93	Tyrera.
Do. . .	Sligo, . .																		
Tyreril, . .	Boyle, . .	4,621	2,378	1,398	2,243	403	845	160	442	79	282	52	203	49	151	24	102	78	Tyreril.
Do. . .	Sligo, . .																		
	Total, .	27,254	15,699	7,405	11,555	2,058	4,150	733	2,092	373	1,359	205	986	270	781	134	511	377	

* Exclusive of the Borough of Sligo.

COUNTY OF TIPPERARY.—Gross Population in 1831, (exclusive of Cashel and Clonmel Boroughs),—382,133.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Clanwilliam, .	89	26	8	86	31	5	245	12,602
Eliogarty, .	78	21	3	204	34	6	346	9,134
Iffa & Offa, East	96	40	15	69	15	6	241	*6,371
Iffa & Offa, West	70	19	1	104	18	1	213	9,542
Ikerin, . .	45	21	1	141	9	3	220	6,292
Kilnamanagh, .	71	8	3	157	6	6	251	7,384
Middlethird, .	97	53	3	145	13	6	317	†9,725
Ormond, Lower	188	59	4	113	15	14	393	10,448
Ormond, Upper .	63	16	2	76	3	1	161	6,549
Owney and Arra,	53	16	1	80	4	2	156	7,618
Slievardagh, .	61	21	–	240	13	1	336	7,849
Total, . .	911	300	41	1415	161	51	2,879	93,514

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Clanwilliam, .	Tipperary, .	6,294	2,959	953	3,335	532	2,382	447	1,850	295	1,403	209	1,108	313	899	184	586	402	Clanwilliam.
Eliogarty, .	Thurles, .	6,730	3,763	1,145	2,967	596	1,822	387	1,226	233	839	144	606	156	462	88	306	218	Eliogarty.
Iffa & Offa, East	Carrick-on-Suir	4,059	2,221	542	1,838	283	1,296	188	1,013	130	825	116	695	142	579	113	437	324	Iffa & Offa, East.
	Do. . . Clonmel, .																		
Iffa & Offa, West	Iffa & Offa, West Clogheen, .	7,295	4,782	1,068	2,513	509	1,445	278	936	184	658	117	474	121	357	59	236	177	Iffa & Offa, West.
Ikerin, . .	Ikerin, . . Roscrea, .	4,227	2,179	894	2,048	425	1,154	220	729	136	509	107	373	79	266	64	187	123	Ikerin.
	Do. . . Thurles, .																		
Kilnamanagh, .	Kilnamanagh, . Cashel, . .	4,397	2,255	840	2,142	434	1,302	262	868	183	606	80	423	123	343	67	220	153	Kilnamanagh.
	Do. . . Thurles, .																		
	Do. . . Tipperary, .																		
Middlethird, .	Middlethird, . Cashel, . .	5,986	3,094	823	2,892	516	2,069	340	1,553	270	1,213	156	943	243	787	133	544	411	Middlethird.
Ormond, Lower	Ormond, Lower . Nenagh, .	6,164	3,284	1,134	2,880	521	1,746	315	1,225	211	910	123	699	186	576	89	390	301	Ormond, Lower.
	Do. . . Parsonstown, .																		
Ormond, Upper .	Ormond, Upper . Nenagh, .	3,089	1,448	612	1,641	276	1,029	198	753	133	555	83	422	95	339	54	244	190	Ormond, Upper.
Owney and Arra,	Owney and Arra, Nenagh, .	3,488	1,824	772	1,664	325	892	177	567	98	390	66	292	75	226	39	151	112	Owney and Arra.
Slievardagh, .	Slievardagh, . Callan, . .	4,159	2,034	667	2,125	397	1,458	264	1,061	185	797	131	612	141	481	87	340	253	Slievardagh.
	Do. . . Carrick-on Suir																		
	Do. . . Cashel, . .																		
	Do. . . Thurles, .																		
	Total, .	55,888	29,843	9,450	26,045	4,814	16,595	3,076	11,781	2058	8,705	1332	6,647	1674	5,315	977	3,641	2,664	

See Letter on page 34.

T. Sadlier, *Clerk of the Peace.*
20th day of January, 1842.

* Exclusive of the Borough of Clonmel.

† Exclusive of the Borough of Cashel.

COUNTY OF TYRONE.—Gross Population in 1831,—(excepting Dungannon Borough),—300,953.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Clogher, . .	48	21	5	95	2	6	177	9,296
Dungannon, .	107	73	19	546	7	13	765	*28,824
Omagh, . .	112	132	12	659	11	9	935	17,494
Strabane, . .	56	39	11	527	3	8	644	17,177
Total, . .	323	265	47	1827	23	36	2,521	72,791

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Clogher, . .	Clogher, .	5,752	2,522	1,857	3,230	702	1,373	290	671	138	381	80	243	73	163	40	90	50	Clogher.
Do. . .	Dungannon, .																		
Do. . .	Omagh, .																		
Dungannon, .	Armagh, .	19,187	8,891	5,825	10,296	2,295	4,471	901	2,176	468	1,275	233	807	278	574	113	296	183	Dungannon.
Do. . .	Clogher, .																		
Do. . .	Cookstown, .																		
Do. . .	Dungannon, .																		
Omagh, . .	Castlederg, .	9,905	4,199	3,141	5,706	1,302	2,565	527	1,263	281	736	167	455	159	288	60	129	69	Omagh.
Do. . .	Enniskillen, .																		
Do. . .	Lowtherstown,																		
Do. . .	Omagh, . .																		
Strabane, . .	Castlederg, .	8,074	3,399	2,210	4,675	982	2,465	567	1,483	350	916	201	566	202	365	72	163	91	Strabane.
Do. .	Gortin, . .																		
Do. . .	Omagh, . .																		
Do. . .	Strabane, .																		
	Total, .	42,918	19,011	13,033	23,907	5,281	10,874	2,285	5,593	1237	3,308	681	2,071	712	1,390	285	678	393	

Daniel Auchinleck, *Clerk of the Peace.*
28th day of January, 1842.

* Exclusive of the Borough of Dungannon.

COUNTY OF WATERFORD.—Gross Population in 1831, (excepting Clonmel and Dungarvan Boroughs), 138,172.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Coshbride & Coshmore	31	24	3	70	16	2	146	7,251
Decies within Drum,	21	10	–	119	1	4	155	6,018
Decies without Drum,	49	16	3	90	20	11	189	*7,475
Gaultier, . .	24	10	–	57	22	2	115	2,531
Glenahiry, .	7	–	–	16	1	–	24	1,275
Middlethird, .	33	9	1	46	4	6	99	3,559
Upperthird, .	33	7	–	106	12	4	162	†6,627
Total, . .	198	76	7	504	76	29	890	34,736

Bat. Delandre, *Clerk of the Peace.*

17th day of January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Coshbride & Coshmore	Lismore, .	3,293	1,496	674	1,797	340	1,123	189	783	125	594	79	469	119	390	70	271	201	Coshbride & Coshmore
Decies within, .	Dungarvan, .	2,863	1,664	374	1,199	216	825	135	609	122	474	62	352	110	290	54	180	126	Decies within.
Decies without, .	Do. . .																		
Do. . .	Lismore, .	2,668	897	374	1,771	255	1,397	178	1,142	187	964	109	777	181	668	150	487	337	Decies without.
Do. . .	Waterford, .																		
Gaultier, . .	Do. . .	1,174	430	184	744	109	560	94	451	42	357	30	315	78	285	50	207	157	Gaultier.
Glenahiry, .	Clonmel, .	814	425	137	389	85	252	41	167	38	126	19	88	25	69	14	44	30	Glenahiry.
Middlethird, .	Waterford, .	1,345	339	250	1,006	165	756	95	591	67	496	57	429	101	372	68	271	203	Middlethird.
Upperthird, .	Carrick-on-Suir																		
Do. . .	Clonmel, .																		
Do. . .	Dungarvan, .	3,114	1,816	337	1,298	132	961	116	829	78	713	74	635	129	561	89	432	343	Upperthird.
Do. . .	Waterford, .																		
Total, .		15,271	7,067	2,330	8,204	1,302	5,874	848	4,572	659	3,724	430	3,065	743	2,635	495	1,892	1,397	

* Exclusive of the Borough of Dungarvan.

† Exclusive of part of Clonmel Borough.

COUNTY OF WESTMEATH.—Gross Population in 1831, (excepting Athlone Borough),—131,173.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Brawney & Clonlonan	37	10	3	51	13	2	116	*406
								2,972
Corkaree, . .	21	9	3	50	9	4	96	1,663
Delvin, . .	22	4	–	73	3	2	104	2,530
Demifore, . .	20	5	2	89	8	3	127	3,765
Farbil, . .	27	5	2	64	1	1	100	2,111
Fartullagh, .	31	4	–	57	–	6	98	2,110
Kilkenny West,	20	2	4	21	23	–	70	2,516
Moyashel&Magheradernan	29	16	2	93	20	3	163	3,078
Moycashel, .	35	8	2	125	1	2	173	4,002
Moygoish, .	20	6	2	117	2	2	149	2,802
Rathconrath, .	39	1	1	59	33	1	134	3,623
Total, . .	301	70	21	799	113	26	1,330	31,576

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Brawney, . .	Athlone, .	572	265	141	307	59	166	37	107	19	70	11	51	10	40	10	30	20	Brawney.
Clonlonan, .	Athlone, .	1,761	722	406	1,039	253	633	111	380	73	269	48	196	45	148	33	103	70	Clonlonan.
Corkaree, . .	Mullingar, .	1,144	604	156	540	76	384	55	308	37	253	34	216	42	182	30	140	110	Corkaree.
Delvin, . .	Kells, . .	1,660	903	246	757	127	511	82	384	50	302	38	252	46	214	22	168	146	Delvin.
Do. . .	Mullingar, .																		
Do. . .	Oldcastle, .																		
Demifore, . .	Granard, .	2,089	1,024	353	1,065	215	712	101	497	85	396	55	311	73	256	36	183	147	Demifore.
Do. . .	Mullingar, .																		
Do. . .	Oldcastle, .																		
Farbil, . .	Mullingar, .	1,527	917	154	610	96	456	95	360	47	265	32	218	44	186	25	142	117	Farbil.
Fartullagh, .	Mullingar, .	1,504	875	170	629	102	459	82	357	51	275	32	224	49	192	32	143	111	Fartullagh.
Kilkenny West,	Athlone, .	1,738	908	352	830	169	478	80	309	45	229	37	184	39	147	30	108	78	Kilkenny West.
Moyashel&Magheradernan	Mullingar, .	2,386	1,416	283	970	176	687	102	511	79	409	40	330	69	290	48	221	173	Moyashel&Magheradernan
Moycashel, .	Athlone, .	3,014	1,776	469	1,238	252	769	131	517	93	386	58	293	74	235	48	161	113	Moycashel.
Do. . .	Mullingar .																		
Do. . .	Tullamore, .																		
Moygoish, . .	Granard, .	1,484	721	180	763	143	583	97	440	85	343	44	258	56	214	38	158	120	Moygoish.
Do. . .	Mullingar, .																		
Rathconrath, .	Athlone, .	2,426	1,380	324	1,046	206	722	93	516	79	423	62	344	78	282	55	204	149	Rathconrath.
Do. . .	Mullingar, .																		
Total, . .	Total, .	21,305	11,511	3,234	9,794	1,874	6,560	1,066	4,686	743	3,620	491	2,877	625	2,386	407	1,761	1,354	

G. Fetherston H., *Clerk of the Peace.*

15th day of January, 1842.

* Exclusive of the Borough of Athlone.

COUNTY OF WEXFORD.—Gross Population in 1831, (excepting New Ross and Wexford Boroughs),—167,029.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Ballaghkeen, .	66	20	2	245	26	3	362	6,741
Bantry, . .	66	28	5	284	30	4	417	*6,509
Bargy, . .	30	5	–	183	17	3	238	3,071
Forth, . .	56	16	2	123	4	2	203	†3,196
Gorey, . .	57	25	–	221	6	6	315	5,192
Scarawalsh, .	52	30	1	204	19	6	312	7,865
Shelbourne, .	17	1	–	94	7	1	120	4,262
Shelmalier, .	48	4	4	127	25	2	210	5,208
Total, . .	392	129	14	1481	134	27	2,177	42,044

Anthony Hawkins, *Clerk of the Peace.*

January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Ballaghkeen,	Enniscorthy,	5,757	3,213	834	2,544	498	1,710	284	1,212	246	928	158	682	184	524	110	340	230	Ballaghkeen.
Do.	Gorey,																		
Do.	Wexford,																		
Bantry,	Enniscorthy,	4,050	1,522	896	2,528	549	1,632	371	1,083	218	712	115	494	153	379	71	226	155	Bantry.
Do.	New Ross																		
Do.	Wexford,																		
Bargy,	Do.	2,502	1,506	344	996	154	652	108	498	82	390	65	308	67	243	42	176	134	Bargy.
Forth,	Do.	2,426	1,266	356	1,160	198	804	129	606	113	477	62	364	102	302	54	200	146	Forth.
Gorey,	Enniscorthy,	3,680	1,710	486	1,970	361	1,484	246	1,123	216	877	140	661	181	521	99	340	241	Gorey.
Do.	Gorey,																		
Scarawalsh,	Enniscorthy,	6,143	3,107	1,019	3,036	658	2,017	375	1,359	230	984	209	754	215	545	117	330	213	Scarawalsh.
Do.	Gorey,																		
Shelbourne,	New Ross,	2,734	1,108	586	1,626	356	1,040	230	684	143	454	70	311	82	241	37	159	122	Shelbourne.
Shelmalier,	Enniscorthy,	3,079	1,563	570	1,516	266	946	179	680	105	501	101	396	100	295	59	195	136	Shelmalier.
Do.	New Ross,																		
Do.	Wexford,																		
	Total,	30,371	14,995	5,091	15,376	3,040	10,285	1,922	7,245	1353	5,323	920	3,970	1084	3,050	589	1,966	1,377	

* Exclusive of the Borough of New Ross.

† Exclusive of the Borough of Wexford.

COUNTY OF WICKLOW.—Gross Population in 1831,—121,557.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Free-holders.	£20 Free-holders.	£20 Lease-holders.	£10 Free-holders.	£10 Lease-holders.	Rent Charges.	Total.	Male Population in 1831, aged 20 years or upwards.
Arklow, . .	79	31	9	193	12	17	341	5,665
Ballinacor, .	54	11	6	190	36	8	305	5,630
Newcastle, .	102	24	5	61	36	19	247	3,917
Rathdown, .	50	16	12	56	22	3	159	2,751
Shillelagh, .	18	6	2	216	3	6	251	3,386
Talbotstown, Low.	33	5	7	51	6	5	107	3,517
Talbotstown, Up.	55	25	6	143	19	21	269	4,429
Total, . .	391	118	47	910	134	79	1,679	29,295

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Arklow, .	Rathdrum, .	3,433	1,834	352	1,599	253	1,247	173	994	124	821	91	697	141	606	86	465	379	Arklow.
Ballinacor, .	Baltinglas, .	3,590	1,442	710	2,148	434	1,438	300	1,004	174	704	114	530	156	416	77	260	183	Ballinacor.
Do. .	Rathdrum, .																		
Do. . .	Shillelagh, .																		
Newcastle, .	Rathdrum, .	2,642	1,363	346	1,279	198	933	119	735	90	616	72	526	98	454	76	356	280	Newcastle.
Rathdown, .	Rathdown, .	1,636	797	269	839	132	570	81	438	51	357	68	306	58	238	40	180	140	Rathdown.
Shillelagh, .	Shillelagh, .	1,894	779	378	1,115	220	737	121	517	77	396	63	319	83	256	49	173	124	Shillelagh.
Talbotstown, Low.	Baltinglas, .	2,117	975	417	1,142	234	725	107	491	73	384	46	311	84	265	49	181	132	Talbotstown, Low.
Do. . .	Naas, . .																		
Talbotstown, Up.	Baltinglas, .	2,761	1,306	369	1,455	275	1,086	190	811	152	621	106	469	114	363	90	249	159	Talbotstown, Up.
	Total, .	18,073	8,496	2,841	9,577	1,746	6,736	1,091	4,990	741	3,899	560	3,158	734	2,598	467	1,864	1,397	

Samuel Fenton, *Deputy Clerk of the Peace.*

12th day of January, 1842.

No. III.—Returns by the Clerks of the Peace for Counties of Cities and Towns, also for Counties at large containing Boroughs,—of the Number of Parliamentary Electors on the Registries in January, 1842, and so far appearing to be entitled to Vote then, or within the succeeding Six Months, in respect of each Qualification.

COUNTY OF THE TOWN OF CARRICKFERGUS.

£50	£20		£10			Rent	40s.	Corporate Rights.			Total.
Freeholds.	Freeholds.	Leaseholds.	Households.	Freeholds.	Leaseholds.	Charges.	Freeholds.	As Freemen.	Other rights, if any.		
12	7	1	168	1	4	1	–	762	–	–	956

4th February, 1842. David Legg, *Clerk of the Peace.*

COUNTY OF THE CITY OF CORK.

180	93	42	3,086	8	75	8	137	794	–	–	4,423

10th January, 1842. George Foott, *Clerk of the Peace.*

COUNTY OF THE TOWN OF DROGHEDA.

15	13	5	231	2	18	1	77	116	–	–	478

12th January, 1842. Joseph Holmes, *Clerk of the Peace.*

COUNTY OF THE CITY OF DUBLIN.

803	319	971	7,182	231	1,630	36	4	3,492	–	–	14,668

The foregoing Return contains the total number of Parliamentary Electors Registered, commencing in February, 1834, and ending in January, 1842, comprising a term of eight years.
In July, 1841, the number on the Books was 12,264;—the number that polled, 7,699.

10th February, 1842. Archer & Dickinson, *Clerks of the Peace.*

COUNTY OF THE TOWN OF GALWAY.

Entitled to Vote at the present time.

46	8	11	575	1	1	–	145	383	–	–	1,170

Or within the next Six Months.

44	7	13	570	1	2	–	140	370	–	–	1,147

14th January, 1842. John M. O'Hara, *Clerk of the Peace.*

COUNTY OF THE CITY OF KILKENNY.

36	13	6	354	1	4	1	56	118	–	–	589

10th January, 1842. Patrick Watters, *Clerk of the Peace.*

COUNTY OF THE CITY OF LIMERICK.

151	68	12	1,518	6	6	2	184	172	–	–	2,119

31st January, 1842. William Roche, *Clerk of the Peace.*

COUNTY OF THE CITY OF WATERFORD.

34	20	19	875	5	5	1	18	567	–	–	1,544

12th January, 1842. R. Cooke, *Clerk of the Peace.*

CITY OF LONDONDERRY.

Freeholders.	Householders.		Corporate Bodies.			Total.
	£10.	£5.	Freemen.	Other Rights.		
–	539	–	181	–	–	720

10th January, 1842. James Gregg, *Clerk of the Peace for the City and County.*

No. III. *continued*.—Returns by the Clerks of the Peace for Counties of Cities and Towns, also for Counties at large containing Boroughs,—of the Number of Parliamentary Electors on the Registries in January, 1842, and so far appearing to be entitled to Vote then, or within the succeeding Six Months, in respect of each Qualification.

BOROUGH OF ARMAGH.

Freeholders.	Householders.		Corporate Bodies.			Total.
	£10.	£5.	Freemen.	Other Rights.		
–	947	–	–	Burgesses, -	13	960

January, 1842. Leonard Dobbin, Jun., *Clerk of the Peace for Armagh County.*

BOROUGH OF ATHLONE.

–	399	–	15	–	–	414

15*th January*, 1842. G. Fetherston H., *Clerk of the Peace for the County of Westmeath.*

BOROUGH OF BANDON.

–	465	–	12	Free Burgess, -	1	478

18*th January*, 1842. W. Ware, *Clerk of the Peace for the County of Cork.*

BOROUGH OF BELFAST.

–	4,567	–	–	–	–	4,567

Note.—Of this number not more than about 2,100 could be brought to the Poll.

15*th January*, 1842. S. Darcus, *Clerk of the Peace for Antrim County.*

BOROUGH OF CARLOW.

–	600	–	–	Burgesses, -	12	612

17*th January*, 1842. A. J. Humfrey, *Clerk of the Peace for Carlow County.*

BOROUGH OF CASHEL.

–	295	–	–	–	–	295

20*th January*, 1842. T. Sadleir, *Clerk of the Peace for Tipperary County.*

BOROUGH OF CLONMEL.

–	528	–	109	–	–	637

20*th January*, 1842. T. Sadleir, *Clerk of the Peace for Tipperary County.*

Court-House, Nenagh, 20*th January*, 1842.

Sir,—I have the honor to transmit to you herewith, a Return of the Freeholders of the County of Tipperary, as they appear on the Registry Book up to the end of the year 1841—together with similar Returns for the Boroughs of Clonmel and Cashel.

As we have not power in this Country to revise the List of Freeholders annually, I am obliged to say the Returns now sent are not correct Returns of the *Net* number capable of Voting,—but the strength of the County may be judged from the circumstance that at the contested Election in 1837, when *every exertion* was used by *all parties*, only 1,993 persons were polled.

I have the honor to be,

Sir,

Your most obedient humble servant,

T. Sadleir, *Clerk of the Peace, County Tipperary.*

Edward Lucas, Esq., &c., &c., &c.

BOROUGH OF COLERAINE.

–	334	–	6	Aldermen, - Burgesses, -	5 24	369

No Freehold or £5 Qualification in the Borough.

10*th January*, 1842. James Gregg, *Clerk of the Peace for the City and County of Londonderry.*

No. III. *continued.*—Returns by the Clerks of the Peace for Counties of Cities and Towns, also for Counties at large containing Boroughs,—of the Number of Parliamentary Electors on the Registries in January, 1842, and so far appearing to be entitled to Vote then, or within the succeeding Six Months, in respect of each Qualification.

BOROUGH OF DOWNPATRICK.

Freeholders.	Householders.		Corporate Bodies.			Total.
	£10.	£5.	Freemen.	Other Rights.		
–	252	120	–	–	–	372

29*th January*, 1842. Rowland Craig, *Clerk of the Peace for Down County.*

BOROUGH OF DUNDALK.

–	589	–	6	–	–	595

17*th January*, 1842. Thomas Bourne, *Clerk of the Peace for Louth County.*

BOROUGH OF DUNGARVAN.

201	225	16	–	–	–	442

17*th January*, 1842. Bat. Delandre, *Clerk of the Peace for Waterford County.*

BOROUGH OF DUNGANNON.

–	348	–	–	Free Burgesses,	19	367

28*th January*, 1842. Daniel Auchinleck, *Clerk of the Peace for Tyrone County.*

BOROUGH OF ENNIS.

–	247	–	1	–	–	248

22*nd January*, 1842. Wm. Kean, *Clerk of the Peace for Clare County.*

BOROUGH OF ENNISKILLEN.

–	235	–	–	Burgesses, -	18	253

19*th January*, 1842. Adam Nixon, *Clerk of the Peace for Fermanagh County.*

BOROUGH OF KINSALE.

–	At £20 303 1	–	24	–	–	328

20*th January*, 1842. W. Ware, *Clerk of the Peace for Cork County.*

BOROUGH OF LISBURN.

–	128	–	–	–	–	128

15*th January*, 1842. S. Darcus, *Clerk of the Peace for Antrim County.*

BOROUGH OF MALLOW.

78	272	–	–	–	–	350

18*th January*, 1842. W. Ware, *Clerk of the Peace for Cork County.*

No. III. *continued.*—RETURNS by the CLERKS of the PEACE for COUNTIES of CITIES and TOWNS, also for COUNTIES at large containing Boroughs,—of the Number of PARLIAMENTARY ELECTORS on the Registries in January, 1842, and so far appearing to be entitled to Vote then, or within the succeeding Six Months, in respect of each Qualification.

BOROUGH OF NEW ROSS.

Freeholders.	Householders.		Corporate Bodies.			Total.
	£10.	£5.	Freemen.	Other Rights.		
–	300	–	7	–	–	307

13*th January*, 1842. ANTHONY HAWKINS, *Clerk of the Peace for Wexford County.*

BOROUGH OF NEWRY.

–	1,034	102	–	–	–	1,136

29*th January*, 1842. ROWLAND CRAIG, *Clerk of the Peace for Down County.*

BOROUGH OF PORTARLINGTON.

–	190	–	9	Portrieve, -	1	200

17*th January*, 1842. WM. CALDBECK, *Clerk of the Peace for Queen's County.*

BOROUGH OF SLIGO.

–	988	–	–	–	10	998

21*st January*, 1842. R. B. WYNNE, *Clerk of the Peace for Sligo County.*

BOROUGH OF TRALEE.

–	464	–	–	–	10	474

13*th January*, 1842. P. CROSBIE, *Clerk of the Peace for Kerry County.*

BOROUGH OF WEXFORD.

–	247	–	117	–	–	364

13*th January*, 1842. ANTHONY HAWKINS, *Clerk of the Peace for Wexford County.*

BOROUGH OF YOUGHAL.

6	438	–	81	–	–	525

18*th January*, 1842. W. WARE, *Clerk of the Peace for Cork County.*

No. IV.—Letter from the Right Honorable Lord Eliot, to George Nicholls, Esq., Poor Law Commissioner acting in Ireland.

Dublin Castle,
29th November, 1841.

Sir,

His Excellency the Lord Lieutenant is desirous of obtaining for the information of Her Majesty's Government, a Return from the several Unions, in which the Valuations have been completed, of the Number of Rate-payers, classed under each of the following heads, viz. :—

The number of Tenements valued to the Poor Rate, at an amount—

Under	£5.		
At	£5	and under	£10.
,,	£10	,,	£15.
,,	£15	,,	£20.
,,	£20	,,	£25.
,,	£25	,,	£30.
,,	£30	,,	£40.
,,	£40	,,	£50.
,,	£50 and upwards.		

Total number of Tenements valued in the Union.

His Excellency is also anxious to know what proportion the Rating bears to the real Value in each Union.

You will probably be able to obtain this information either directly from the several Boards of Guardians, or through the intervention of the Assistant Commissioners, and it is very important that it should be obtained as early and in as accurate a shape as possible.

It is very desirable that the Returns should be so arranged as that the number of Rate-payers of each class, in any County, Barony, or Borough, should be readily ascertained, and I have to request that you will be pleased to direct your attention to this subject.

Any expense which may be actually necessary for obtaining these Returns, will be defrayed by Government on your application.

I have the honor to be, &c.

(*Signed*) ELIOT.

To

George Nicholls, Esq.
Poor Law Commissioner.

No. V.—Letter from George Nicholls, Esq., to the Right Honorable Lord Eliot.

Poor Law Commission Office, Dublin,
19th February, 1842.

My Lord,

In conformity with the request conveyed to me in your Lordship's Letter of the 29th of last November, I have obtained from each Union in Ireland in which a Valuation for Poor Rates has been completed, a Return of the Number of Tenements valued, distinguishing the number within each of the grades specified by your Lordship, and so arranged as to show the number situated in each County, Barony, and Borough.

I have also obtained Reports from the Assistant Commissioners, stating generally what proportion they consider the Rating Value bears to the fair average Letting Value of property in each Union; and these Reports are appended to the respective Returns, which

are complete for all the Counties of Cities and Towns, all the Parliamentary Boroughs except three, (Carlow, Tralee, and Enniskillen,) and for Sixteen out of the Thirty-two Counties at large. In the remaining Sixteen Counties, the Returns will be found complete for the majority of the Baronies; and I have reason to believe that the Valuations will be everywhere completed in course of the ensuing Summer.*

With these Returns I transmit, as subsequently desired by your Lordship, a statement of the total Gross and Net Annual Value of the Rateable property in the Unions, in which the Valuation Books have been completed, showing in each case the Rate per Cent. by which the Gross exceeds the Net Value.

When the Returns and Reports shall be examined, it will I believe appear that the Valuations for Poor Rates in Ireland, are more nearly and more generally correct than has been supposed; and I believe also that they will be found fully to sustain the views expressed in my letter to Lord Morpeth of the 9th March, 1841, which is given in the last Report of the Poor Law Commissioners, and to which I beg to refer your Lordship.

When it is considered that these Valuations are the first efforts which have been made to obtain a general *Tenement Valuation* in this Country,—that they exhibit, separately, every House or other Holding, of whatever size or value,—and that they have been completed within a comparatively short period, by a large number of Valuators, separately appointed by the several Boards of Guardians, and proceeding simultaneously in all parts of the Country;—when these circumstances are considered, the results here given cannot, I think, be deemed unsatisfactory. I regard them, on the contrary, as being most useful and important; and although the Valuations may not be free from errors at present, they yet form a basis on which the Boards of Guardians may, in a short time, and at a comparatively small expense, establish and maintain, in their respective Unions, a correct Rating Value of the whole of the Property.

The difference between the Net and the Gross Value, it will be observed, is more considerable in some cases than in others. I have made inquiry as to the cause of this difference, and have annexed copies of some of the explanatory answers received. The variance in the items of which the Gross Value is composed, is of less consequence, as the *Net or Rating Value* is not formed by deducting the charges of Repairs, Insurance, Taxes, &c., from the Gross Value, the Net Value being always estimated in the first instance; and as it is the almost invariable rule throughout Ireland for Tenants to defray all the Annual charges on their Holdings, the Rent paid by the Occupier is in fact usually a Net Value.

I have the honor to be,

My Lord,

Your Lordship's most obedient servant,

GEORGE NICHOLLS.

* Since the Returns transmitted with this Letter were made, additional Returns have been received comprising the Rateable Tenements in the Parliamentary Boroughs of Carlow, Tralee, and Enniskillen—and in the Baronies not completed in the former Returns, excepting three in the County of Donegal. Several of the former Returns have been revised, where alterations have been made in the Valuations, and all the others have been re-examined by the Clerks of the Unions.

No. VI.—Detailed Returns by the Clerks of the several Unions in Ireland, of the Number of Tenements valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

ABBEYLEIX UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Queen's Co.																	
Cullinagh,	Abbeyleix,	919	596	146	323	84	177	28	93	13	65	8	52	9	44	8	35	27
Maryborough West,	Do.	116	71	19	45	9	26	5	17	3	12	3	9	3	6	1	3	2
Cullinagh,	Ballinakill,	839	514	109	325	73	216	35	143	28	108	20	80	25	60	14	35	21
Do.	Tinnahoe,	233	49	42	184	31	142	30	111	17	81	11	64	16	53	8	37	29
Maryborough East,	Do.	4	–	1	4	–	3	–	3	1	3	1	2	–	1	1	1	–
Cullinagh,	Ballyroan,	662	428	100	234	46	134	24	88	12	64	8	52	14	44	5	30	25
Maryborough West,	Do.	33	14	8	19	4	11	2	7	2	5	–	3	1	3	2	2	–
Do.	Raheen,	872	524	184	348	68	164	33	96	17	63	11	46	10	35	2	25	23
Upper Ossory,																		
Cantred of Upperwoods,	Castletown,	441	235	55	206	37	151	25	114	27	89	12	62	17	50	4	33	29
Do. Clarmallagh,	Aghaboe,	441	200	70	241	45	171	21	126	21	105	17	84	17	67	9	50	41
Do. Clondonogh,	Do.	7	4	2	3	–	1	–	1	–	1	–	1	–	1	–	1	1
Do. Clarmallagh,	Killermogh,	228	127	43	101	23	58	14	35	4	21	5	17	2	12	3	10	7
Do. Do.	Coolkerry,	313	151	72	162	33	90	10	57	10	47	6	37	6	31	5	25	20
Do. Clondonogh,	Do.	1	–	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–
Do. Clarmallagh,	Aghmacourt,	341	150	82	191	39	109	16	70	18	54	10	36	14	26	2	12	10
Do. Do.	Durrow,	310	131	69	179	25	110	23	85	13	62	15	49	6	34	7	28	21
*Co. Kilkenny.																		
Galmoy,	Durrow,	365	259	47	106	22	59	9	37	11	28	4	17	1	13	1	12	11
	Total in Union,	6,125	3,453	1,050	2,672	539	1,622	275	1,083	197	808	131	611	141	480	72	339	267
SUMMARY.	Baronies.																	
*Co. Kilkenny.	Galmoy,	365	259	47	106	22	59	9	37	11	28	4	17	1	13	1	12	11
Queen's Co.	Cullinagh,	2,653	1,587	397	1,066	234	669	117	435	70	318	47	248	64	201	35	137	102
Do.	Maryborough, East,	4	–	1	4	–	3	–	3	1	3	1	2	–	1	1	1	–
Do.	Maryborough, West,	1,021	609	211	412	81	201	40	120	22	80	14	58	14	44	5	30	25
	Upper Ossory, viz:—																	
Do.	Cantred of Clarmallagh,	1,633	759	336	874	165	538	84	373	66	289	53	223	45	170	26	125	99
Do.	Do. Clondonogh,	8	4	3	4	–	1	–	1	–	1	–	1	–	1	–	1	1
Do.	Do. Upp. Woods,	441	235	55	206	37	151	25	114	27	89	12	62	17	50	4	33	29
		6,125	3,453	1,050	2,672	539	1,622	275	1,083	197	808	131	611	141	480	72	339	267

Total *Gross* Annual Value, £95,527 6*s.* 7*d.* Total *Net* Annual Value, £72,816 2*s.* 8*d.* Rate of difference, £31 3*s.* 9*d.* per cent. Lyndon Dunne, Clerk of the Union. 28th December, 1841.

Note added on the 14th September, 1842.—No alteration has been made either in the Gross or Net Annual Value, or in any portion of the Valuation since this Return was made.—Lyndon Dunne.

* Since this Return was made, a Proclamation has issued from the Lord Lieutenant and Council, in pursuance of the General Valuation Act, 6 & 7 Wm. IV., annexing to the Cantred of Clarmallagh in Queen's Co., the isolated portion of the Co. Kilkenny, which is in the Durrow Electoral Division of this Union; but the change affects the present Registered Electors only on the expiration of the period of Registry in each case.—*See the Dublin Gazette of 22nd February*, 1842.

Observations of the Assistant Commissioner.

The Valuation of the Abbeyleix Union, as far as I can judge of it from having attended the revision, is pretty fair; if anything, perhaps a little high; somewhat under the Rents, in cases where there are middle Landlords, and somewhat above them in cases where the Tenants derive immediately from good Landlords.

J. O'Donoghue. 6th January, 1842.

Number of Tenements valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

ANTRIM UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Antrim.																		
Upper Antrim,	Antrim,	876	499	130	377	92	247	52	155	31	101	14	70	17	56	16	39	23
Lower Massarene,	Do.	386	267	26	119	15	93	14	78	9	64	7	55	15	48	4	33	29
Do.	Seacash,	397	199	36	198	38	162	13	124	17	111	11	94	29	83	18	54	36
Do.	Ballyrobin,	361	190	39	171	33	132	26	99	14	73	16	59	9	43	15	34	19
Do.	Dundesart,	396	185	63	211	47	148	32	101	15	69	14	54	12	40	12	28	16
Do.	Ballynadrentagh,	313	185	22	128	26	106	12	80	6	68	8	62	14	54	10	40	30
Upper Massarene,	Do.	1	–	–	1	–	1	–	1	–	1	1	1	–	–	–	–	–
Do.	Crumlin,	483	275	54	208	32	154	29	122	10	93	16	83	19	67	16	48	32
Upper Antrim,	Rashee,	502	160	43	142	27	99	22	72	16	50	6	34	8	28	8	20	12
Do.	Kilbride,	298	162	38	136	35	98	20	63	14	43	3	29	14	26	5	12	7
Do.	Donegore,	726	373	123	353	62	230	44	168	28	124	19	96	26	77	18	51	33
Do.	Ballyclare,	676	428	104	248	44	144	29	100	23	71	15	48	11	33	10	22	12
Lower Belfast,	Do.	128	72	26	56	14	30	6	16	2	10	1	8	2	7	–	5	5
Do.	Ballylinny,	393	204	58	189	44	131	29	87	13	58	6	45	13	39	15	26	11
Do.	Craigarogan,	394	234	52	160	34	108	27	74	10	47	11	37	9	26	5	17	12
Upper Belfast,	Do.	68	32	5	36	4	31	7	27	6	20	–	14	6	14	4	8	4
Do.	Templepatrick,	298	117	32	181	23	149	25	126	22	104	14	79	23	65	14	42	28
Lower Antrim,	Connor,	520	303	114	217	41	103	22	62	12	40	9	28	8	19	1	11	10
Upper Toome,	Shilvodan,	418	201	76	217	54	141	34	87	18	53	10	35	13	25	5	12	7
Do.	Sharvogue,	377	236	48	141	39	93	28	54	9	26	5	17	4	12	2	8	6
Do.	Randalstown,	630	376	116	254	55	138	19	83	9	64	20	55	18	35	7	17	10
Do.	Cranfield,	438	226	108	212	51	104	24	53	9	29	5	20	9	15	4	6	2
Do.	Cargin,	424	262	82	162	31	80	16	49	14	33	6	19	9	13	2	4	2
	Total in Union,	9,303	5,186	1,395	4,117	841	2,722	532	1,881	307	1,349	217	1,042	288	825	191	537	346
SUMMARY.	Baronies.																	
Co. Antrim,	Antrim, Upper,	2,878	1,622	438	1,256	260	818	169	558	112	389	57	277	76	220	57	144	87
Do.	Antrim, Lower,	520	303	114	217	41	103	22	62	12	40	9	28	8	19	1	11	10
Do.	Belfast, Upper,	366	149	37	217	27	180	32	153	28	121	14	93	29	79	18	50	32
Do.	Belfast, Lower,	915	510	136	405	92	269	62	177	25	115	18	90	24	72	20	48	28
Do.	Massarene, Upper,	484	275	54	209	32	155	29	123	10	94	17	84	19	67	16	48	32
Do.	Massarene, Lower,	1,853	1,026	186	827	159	641	97	482	61	385	56	324	79	268	59	189	130
Do.	Toome, Upper,	2,287	1,301	430	986	230	556	121	326	59	205	46	146	53	100	20	47	27
		9,303	5,186	1,395	4,117	841	2,722	532	1,881	307	1,349	217	1,042	288	825	191	537	346

Total *Gross* Annual Value, £116,944. Total *Net* Annual Value. £100,593. Rate of difference, £16 5*s.* 1*d.* per cent.

6th October, 1842.

Wm. J. Scott, Clerk of the Union.

Observations of the Assistant Commissioner.

The Valuation is co sidered to be 12½ per cent. below the Rent.

E. Senior.

ARDEE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Meath.																		
Lower Slane,	Drumcondra,	344	108	66	236	42	170	17	128	16	111	12	95	13	83	9	70	61
Do.	Killary,	333	78	54	255	53	201	31	148	11	117	19	106	22	87	8	65	57
Upper Slane,	Grangegeeth,	230	71	38	159	47	121	21	74	5	53	11	48	4	37	9	33	24
County Louth.																		
Ferrard,	Collon,	333	139	77	194	44	117	24	73	15	49	7	34	12	27	4	15	11
Do.	Dunleer,	223	128	32	95	33	63	11	30	5	19	3	14	3	11	2	8	6
Ardee,	Do.	224	85	59	139	23	80	19	57	7	38	7	31	4	24	3	20	17
Ferrard,	Drumcar,	59	6	8	53	13	45	4	32	5	28	3	23	7	20	2	13	11
Ardee,	Do.	165	35	43	130	30	87	13	57	13	44	5	31	7	26	3	19	16
Do.	Dromin,	189	41	45	148	23	103	19	80	16	61	4	45	15	41	5	26	21
Do.	Castlebellingham,	352	144	72	208	42	136	25	94	17	69	11	52	13	41	5	28	23
Do.	Stabannon,	252	113	55	139	23	84	16	61	7	45	3	38	4	35	5	31	26
Do.	Ardee,	848	356	163	492	76	329	50	253	54	203	19	149	31	130	20	99	79
Do.	Clonkeen,	193	46	35	147	28	112	11	84	15	73	8	58	18	50	7	32	25
Do.	Tallanstown,	128	18	24	110	18	86	12	68	16	56	4	40	5	36	7	31	24
Louth,	Mansfieldstown,	125	40	20	85	13	65	11	52	6	41	5	35	4	30	6	26	20
	Total in Union,	3,998	1,408	791	2,590	508	1,799	284	1,291	208	1,007	121	799	162	678	95	516	421
SUMMARY.	**Baronies.**																	
Co. Louth.	Ardee,	2,351	838	496	1,513	263	1,017	165	754	145	589	61	444	97	383	55	286	231
Do.	Ferrard,	615	273	117	342	90	225	39	135	25	96	13	71	22	58	8	36	28
Do.	Louth,	125	40	20	85	13	65	11	52	6	41	5	35	4	30	6	26	20
Co. Meath.	Lower Slane,	677	186	120	491	95	371	48	276	27	228	31	201	35	170	17	135	118
Do.	Upper ,,	230	71	38	159	47	121	21	74	5	53	11	48	4	37	9	33	24
		3,998	1,408	791	2,590	508	1,799	284	1,291	208	1,007	121	799	162	678	95	516	421

Total *Gross* Annual Value, £106,840 2*s.* 3½*d.* Total *Net* Annual Value, £92,301 16*s.* 0½*d.* Rate of difference, £15 15*s.* per cent.

Robt. Munkittrick, Clerk of the Union.

Note made 19th September, 1842.—No Change.—Robert Munkittrick. Ardee, 1st January, 1842.

Observations of the Assistant Commissioner.

The Valuation of Ardee Union is below the full letting value, and below the actual Rents; but it is relatively a *fair Valuation;* and as far as I can ascertain, I believe that 10 per cent. may be the average amount which the Valuation is below the actual Rent. It must, however, be observed, that *Rent* is independent of "Tenant Rights" of Tenants at will.

5th January, 1842.

Edward Gulson.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

ARMAGH UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Armagh.																		
Borough Armagh,	Armagh,	1,555	777	339	778	146	439	70	293	52	223	29	171	42	142	40	100	60
Barony Do.	Do.	340	106	63	234	63	171	27	108	19	81	15	62	12	47	6	35	29
Do.	Keady,	727	330	269	397	77	128	17	51	11	34	8	23	4	15	1	11	10
Do.	Grange,	421	138	107	283	83	176	35	93	17	58	9	41	11	32	8	21	13
Do.	Crossmore,	759	321	243	438	109	195	42	86	15	44	12	29	8	17	2	9	7
Do.	Charlemont,	684	318	216	366	72	150	30	78	20	48	7	28	7	21	7	14	7
Do.	Brootalley,	514	110	165	404	117	239	48	122	31	74	17	43	18	26	4	8	4
Do.	Ballymartrim,	314	74	94	240	73	146	34	73	13	39	9	26	4	17	8	13	5
Turaney,	Do.	97	24	27	73	17	46	20	29	1	9	2	8	3	6	1	3	2
Do.	Tynan,	340	82	99	258	71	159	34	88	18	54	9	36	9	27	5	18	13
Armagh,	Do.	277	122	61	155	42	94	19	52	10	33	9	23	2	14	5	12	7
Do.	Middletown,	56	14	18	42	10	24	6	14	1	8	2	7	4	5	1	1	–
Turaney,	Do.	858	405	268	453	113	185	36	72	15	36	4	21	7	17	3	10	7
Do.	Derrynoose,	699	304	291	395	74	104	16	30	7	14	3	7	2	4	–	2	2
Do.	Glenaul,	658	237	207	421	97	214	45	117	20	72	13	52	12	39	8	27	19
Lower Fews,	Ballyards,	100	18	33	82	19	49	14	30	7	16	4	9	1	5	1	4	3
Armagh,	Do.	279	59	80	220	55	140	34	85	8	51	10	43	12	33	6	21	15
Do.	Armaghbrague,	262	91	102	171	44	69	16	25	3	9	2	6	2	4	–	2	2
Upper Fews,	Do.	270	148	82	122	25	40	7	15	3	8	1	5	2	4	2	2	–
Do.	Lisnadill,	122	36	46	86	21	40	11	19	3	8	1	5	1	4	–	3	3
Lower Fews,	Do.	507	227	133	280	77	147	30	70	17	40	5	23	9	18	2	9	7
Do.	Clady,	636	324	136	312	95	176	40	81	22	41	11	19	6	8	2	2	–
Do.	Killeen,	534	230	137	304	75	167	24	92	28	68	15	40	15	25	6	10	4
Do.	Hamilton's Bawn,	932	421	278	511	133	233	46	100	32	54	8	22	7	14	6	7	1
Do.	Market Hill,	950	488	212	462	112	250	53	138	28	85	28	57	17	29	5	12	7
Lower Orior,	Do.	83	29	14	54	17	40	9	23	4	14	2	10	5	8	2	3	1
O'Neilland, West,	Hockley,	668	320	140	348	86	208	46	122	28	76	20	48	10	28	5	18	13
Do.	Rich Hill,	894	377	217	517	147	300	39	153	45	114	18	69	23	51	11	28	17
Do.	Kilmore,	949	568	212	381	78	169	33	91	25	58	6	33	17	27	3	10	7
Do.	Annaghmore,	780	499	172	281	65	109	19	44	8	25	4	17	6	13	1	7	6
Do.	Killyman,	352	177	97	175	42	78	21	36	6	15	2	9	5	7	1	2	1
Do.	Loughgall,	1,107	699	215	408	83	193	37	110	23	73	16	50	11	34	7	23	16
Co. Tyrone.																		
Dungannon,	Caledon,	618	222	140	396	85	256	51	171	37	120	16	83	27	67	18	40	22
	Total in Union,	18,342	8,295	4,913	10,047	2,423	5,134	1,009	2,711	577	1,702	317	1,125	321	808	177	487	310

SUMMARY.	Baronies.																	
Borough of Armagh.		1,555	777	339	778	146	439	70	293	52	223	29	171	42	142	40	100	60
Co. Armagh.	Armagh Barony, (exclusive of the Borough,)	4,633	1,683	1,418	2,950	745	1532	308	787	148	479	100	331	84	231	48	147	99
Do.	Lower Fews,	3,659	1,708	929	1,951	511	1,022	207	511	134	304	71	170	55	99	22	44	22
Do.	Upper Fews,	392	184	128	208	46	80	18	34	6	16	2	10	3	8	2	5	3
Do.	O'Neilland, West,	4,750	2,640	1,053	2,110	501	1,057	195	556	135	361	66	226	72	160	28	88	60
Do.	Lower Orior,	83	29	14	54	17	40	9	23	4	14	2	10	5	8	2	3	1
Do.	Turaney,	2,652	1,052	892	1,600	372	708	151	336	61	185	31	124	33	93	17	60	43
Co. Tyrone.	Dungannon,	618	222	140	396	85	256	51	171	37	120	16	83	27	67	18	40	22
		18,342	8,295	4,913	10,047	2,423	5,134	1,009	2,711	577	1,702	317	1,125	321	808	177	487	310

Total *Gross* Annual Value, £212,839 0*s.* 1½*d.* Total *Net* Annual Value, £175,460 6*s.* Rate of difference, £21 6*s.* 0¾*d.* per cent. John Frazer, Clerk of the Union.

Note added on the 14th September, 1842.—No change has taken place in the Valuation of this Union, affecting either the Return of Tenements or the Total Gross and Net Annual Value of Rateable Property in the Union, herein set forth. I therefore retransmit this Return to the Office of the Poor Law Commissioners.—John Frazer.

Observations of the Assistant Commissioner.

The Armagh Valuation is below the actual letting Value. The Valuator has been unable to ascertain the Rents actually paid, and the Property in the Union varies so much both in quality of the land, and in regard to Rents charged by different Landlords, in different parts of the Union, that it is very difficult, correctly, to estimate the average actual letting value. I conceive, however, that the Valuation of Armagh Union is at least 20 per

ATHLONE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Westmeath.																		
Clonlonan,	St. Mary's,	41	18	12	23	5	11	–	6	3	6	–	3	–	3	1	3	2
Brawney (outside the Boundary of Athlone Borough),	Do.	572	265	141	307	59	166	37	107	19	70	11	51	10	40	10	30	20
Athlone Borough,	Do.	513	270	99	243	50	144	27	94	20	67	17	47	15	30	6	15	9
Co. Roscommon.																		
Athlone Borough,	Athlone,	450	206	76	244	57	168	25	111	35	86	21	51	13	30	7	17	10
Barony of Athlone, outside the Borough Boundary,	Do.	1,230	668	409	562	85	153	26	68	8	42	9	34	3	25	2	22	20
Do.	Kiltoom,	527	372	99	155	22	56	4	34	2	30	4	28	8	24	1	16	15
Do.	St. John's,	514	278	158	236	34	78	18	44	10	26	–	16	–	16	4	16	12
Do.	Rahara,	255	157	46	98	18	52	6	34	4	28	6	24	2	18	2	16	14
Do.	Tisrara,	569	342	155	227	36	72	14	36	2	22	1	20	3	19	1	16	15
Do.	Taghboy,	485	286	135	199	29	64	4	35	9	31	1	22	6	21	3	15	12
Do.	Cam,	667	383	163	284	56	121	20	65	5	45	6	40	5	34	6	29	23
Do.	Dysart,	244	144	62	100	16	38	3	22	4	19	3	15	4	12	1	8	7
Do.	Taghmaconnell,	457	254	115	203	44	88	16	44	1	28	3	27	7	24	5	17	12
Co. Westmeath.																		
Clonlonan,	Killcleagh,	417	144	83	273	77	190	31	113	19	82	13	63	19	50	8	31	23
Do.	Moate,	817	337	186	480	119	294	58	175	35	117	24	82	18	58	21	40	19
Do.	Ballyloughloe,	486	223	125	263	52	138	22	86	16	64	11	48	8	37	3	29	26
Moycashel,	Killenmreagh,	305	150	62	155	27	93	15	66	11	51	9	40	15	31	2	16	14
Rathconrath,	Ballymore,	518	305	74	213	33	139	19	106	20	87	11	67	13	56	9	43	34
Kilkenny West,	Drumraney,	538	312	96	226	46	130	17	84	13	67	8	54	10	46	7	36	29
Do.	Noughaval,	408	226	53	182	48	129	17	81	11	64	10	53	12	43	8	31	23
Do.	Bunowen,	392	167	117	225	38	108	24	70	8	46	11	38	8	27	4	19	15
Do.	Kilkenny West,	400	203	86	197	37	111	22	74	13	52	8	39	9	31	11	22	11
	Total in Union,	10,805	5,710	2,552	5,095	988	2,543	425	1,555	268	1,130	187	862	188	675	122	487	365
SUMMARY.	Baronies.																	
Athlone Borough.		963	476	175	487	107	312	52	205	55	153	38	98	28	60	13	32	19
Co. Roscommon.	Athlone Barony, exclusive of Borough,	4,948	2,884	1,342	2,064	340	722	111	382	45	271	33	226	38	193	25	155	130
Co. Westmeath.	Brawney, outside Athlone Borough,	572	265	141	307	59	166	37	107	19	70	11	51	10	40	10	30	20
Do.	Clonlonan,	1,761	722	406	1,039	253	633	111	380	73	269	48	196	45	148	33	103	70
Do.	Moycashel,	305	150	62	155	27	93	15	66	11	51	9	40	15	31	2	16	14
Do.	Kilkenny West,	1,738	908	352	830	169	478	80	309	45	229	37	184	39	147	30	108	78
Do.	Rathconrath,	518	305	74	213	33	139	19	106	20	87	11	67	13	56	9	43	34
		10,805	5,710	2,552	5,095	988	2,543	425	1,555	268	1,130	187	862	188	675	122	487	365

Total *Gross* Annual Value, £146,818. Total *Net* Annual Value, £110,113 10*s*. Rate of difference, £33 5*s*. 9*d*. per cent.

10th December, 1842.

R. L. O'Connor, Clerk of the Union.

Observations of the Assistant Commissioner.

The Chairman, Charles Arabin, Esq., of Moyvoghly, Moate, states,—"I certainly took some pains in the Valuation of the Westmeath portion of this Union, and am convinced that the Value has been declared on an average from 15 to 20 per cent. "under the setting value, supposing those Lands were now out of Lease and to be set. I believe this to be the case in the Roscommon portion of the Union. Mr. Hughes, (the Valuator,) acted on the principle of making his Valuation come as closely "as possible to the actual setting Value, but the anxiety of individuals to be rated low, brought him perhaps a little more below that mark than he intended."

The Clerk of the Guardians states,—"From all I have been able to learn, and as far as I can judge, the Rated Value stands in the proportion of Ninety to One Hundred, or Ten per cent, under the real Value."

The number of objections lodged during the 21 days upon which the Valuation was exhibited, 833. In 104 cases objections were made by Co-partners, in consequence of not having been severally rated, although the Valuation in the aggregate was, according to their statement, correct. 324 cases were dismissed by the Guardians. The Valuation Estimates were lowered in 385 cases, and raised in 20 cases.

Objections lodged 833. Joint-occupiers or Co-partners seeking to be separately rated, 104. Dismissed, 324. Valuator's Estimate lowered, 385. Valuator's Estimate raised, 20.——Total, 833.

W. J. Hancock.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

ATHY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Kildare.																		
Narragh and Reban, *West*,	Kilberry,	254	127	39	127	16	88	12	72	4	60	7	56	8	49	6	41	35
Do.	Athy,	1,244	824	158	420	93	262	46	169	34	123	20	89	20	69	16	49	33
Kilkea and Moone,	Do.	257	172	30	85	12	55	7	43	4	36	3	32	6	29	3	23	20
Do.	Castledermot,	694	409	82	285	48	203	29	155	20	126	14	106	22	92	12	70	58
Do.	Narraghmore,	71	37	8	34	1	26	4	25	1	21	4	20	3	16	3	13	10
Narragh and Reban, *West*,	Do.	84	64	5	20	3	15	2	12	2	10	–	8	–	8	2	8	6
Do. *East*,	Do.	278	142	31	136	16	105	14	89	6	75	5	69	23	64	12	41	29
Do. do.	Moone,	79	45	12	34	1	22	1	21	4	20	–	16	4	16	2	12	10
Kilkea and Moone,	Do.	155	54	21	101	13	80	9	67	6	58	10	52	8	42	10	34	24
Narragh and Reban, *East*,	Davidstown,	223	117	38	106	19	68	11	49	2	38	8	36	12	28	4	16	12
West Ophaley,	Do.	240	132	32	108	11	76	6	65	8	59	8	51	9	43	8	34	26
King's Co.																		
Upper Philipstown,	Do.	73	38	17	35	7	18	1	11	1	10	2	9	2	7	1	5	4
Do.	Ballybracken,	490	313	67	177	33	110	30	77	16	47	4	31	13	27	3	14	11
Co. Kildare.																		
West Ophaley,	Do.	143	74	25	69	15	44	5	29	5	24	2	19	2	17	3	15	12
Do.	Monasterevan,	985	553	180	432	82	252	47	170	33	123	24	90	16	66	9	50	41
Queen's Co.																		
Stradbally,	Moyana,	280	140	50	140	28	90	12	62	6	50	5	44	15	39	5	24	19
Do.	Dysartenos,	322	179	46	143	30	97	12	67	16	55	4	39	8	35	8	27	19
Do.	Stradbally,	598	407	96	191	43	95	17	52	11	35	3	24	3	21	–	18	18
Do.	Ballyadams,	7	3	1	4	–	3	–	3	–	3	–	3	–	3	–	3	3
Ballyadams,	Do.	503	279	92	224	46	132	30	86	10	56	5	46	14	41	5	27	22
Do.	Killabin,	1,006	560	192	446	87	254	39	167	40	128	18	88	15	70	8	55	47
Do.	Tullamoy,	5	–	–	5	–	5	1	5	–	4	1	4	–	3	–	3	3
Stradbally,	Do.	168	17	35	151	30	116	22	86	16	64	10	48	8	38	6	30	24
	Total in Union,	8,159	4,686	1,257	3,473	634	2,216	357	1,582	245	1,225	157	980	211	823	126	612	486
SUMMARY.	Baronies.																	
Co. Kildare.	Kilkea and Moone,	1,177	672	141	505	74	364	49	290	31	241	31	210	39	179	28	140	112
Do.	Narragh and Reban, *East*,	580	304	81	276	36	195	26	159	12	133	13	121	39	108	18	69	51
Do.	Do. *West*,	1,582	1,015	202	567	112	365	60	253	40	193	27	153	28	126	24	98	74
Do.	*West* Ophaley,	1,368	759	237	609	108	372	58	264	46	206	34	160	27	126	20	99	79
King's Co. *	*Upper* Philipstown,	563	351	84	212	40	128	31	88	17	57	6	40	15	34	4	19	15
Queen's Co.	Ballyadams,	1,514	839	284	675	133	391	70	258	50	188	24	138	29	114	13	85	72
Do.	Stradbally,	1,375	746	228	629	131	401	63	270	49	207	22	158	34	136	19	102	83
		8,159	4,686	1,257	3,473	634	2,216	357	1,582	245	1,225	157	980	211	823	126	612	486

Total *Gross* Annual Value, £126,659. Total *Net* Annual Value, £99,500. Rate of difference, £27 5*s.* 10¾*d.* per cent. Neville and Son, Valuators to Union. 30th November, 1842.

* Memorandum.—By a Proclamation of the Lord Lieutenant and Council, dated the 9th February, 1842, this isolated portion of King's County has been annexed to Kildare, pursuant to the General Valuation Act, 6 and 7 Wm. IV.; but this does not affect the present Registered Parliamentary Electors, until the period of Registry in each case shall expire.—*See Dublin Gazette, 22nd February*, 1842.

Observations of the Assistant Commissioner.

In this Union the Valuators report that their Valuation is on the average very near the reasonable letting value, certainly within 5 per cent. of it; and as a criterion they mention that the scale of setting adopted on the Duke of Leinster's estate, which forms a considerable part of the Union, agrees, as near as possible, with their Valuation.

9th January, 1843.

R. M. Muggeridge.

BAILIEBOROUGH UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cavan.																		
Clonkee,	Bailieborough,	844	324	267	520	106	253	56	147	29	91	17	62	18	45	5	27	22
Do.	Skeagh,	635	310	193	325	59	132	34	73	18	39	8	21	9	13	3	4	1
Do.	Shercock,	879	548	218	331	72	113	18	41	4	23	7	19	6	12	4	6	2
Do.	Kingscourt,	1,366	758	364	608	135	244	49	109	17	60	10	43	15	33	7	18	11
Castlerahan,	Killinkere,	318	127	121	191	38	70	9	32	12	23	2	11	5	9	4	4	–
Do.	Crossbane,	393	206	121	187	37	66	11	29	10	18	3	8	3	5	1	2	1
Do.	Termon,	366	144	123	222	46	99	32	53	9	21	4	12	5	8	2	3	1
Upper Loughtee,	Do.	256	131	97	125	20	28	5	8	–	3	1	3	2	2	–	–	–
Clonkee,	Moybologue,	125	58	44	67	16	23	3	7	2	4	2	2	–	–	–	–	–
Co. Meath.																		
Lower Kells,	Do.	254	103	82	151	28	69	12	41	9	29	4	20	6	16	3	10	7
Do.	Newcastle,	228	61	71	167	34	96	19	62	12	43	5	31	6	26	5	20	15
Do.	Tullyarran,	318	144	91	174	45	83	19	38	7	19	3	12	4	9	2	5	3
Morgalion,	Ardagh,	178	81	50	97	13	47	14	34	5	20	5	15	3	10	1	7	6
Lower Slane,	Do.	314	158	102	156	16	54	10	38	12	28	6	16	3	10	2	7	5
	Total in Union,	6,474	3,153	1,944	3,321	665	1,377	291	712	146	421	77	275	85	198	39	113	74
SUMMARY.	Baronies.																	
Co. Cavan.	Castlerahan,	1,077	477	365	600	121	235	52	114	31	62	9	31	13	22	7	9	2
Do.	Clonkee,	3,849	1,998	1,086	1,851	388	765	160	377	70	217	44	147	48	103	19	55	36
Do.	Upper Loughtee,	256	131	97	125	20	28	5	8	–	3	1	3	2	2	–	–	–
Co. Meath.	Lower Kells,	800	308	244	492	107	248	50	141	28	91	12	63	16	51	10	35	25
Do.	Morgalion,	178	81	50	97	13	47	14	34	5	20	5	15	3	10	1	7	6
Do.	Lower Slane,	314	158	102	156	16	54	10	38	12	28	6	16	3	10	2	7	5
		6,474	3,153	1,944	3,321	665	1,377	291	712	146	421	77	275	85	198	39	113	74

Total *Gross* Annual Value, £63,681 9*s.* 3*d.* Total *Net* Annual Value, £52,029. Rate of difference, £22 7*s.* 11*d.* per cent.

Cartney James, Clerk of the Union. 9th December, 1842.

Observations of the Assistant Commissioner.

The average rate of difference which is considered to exist between the rating and letting value of this Union, is from 20 to 25 per cent., the rating value being by so much *lower* than the letting.

C. G. Otway.

16th January, 1843.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

BALLINA UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Mayo.																		
Tyrawley,	Ballina,	2,627	2,078	312	549	81	237	43	156	29	113	12	84	31	72	10	41	31
Do.	Backs,	1,080	972	95	108	4	13	1	9	3	8	–	5	1	5	–	4	4
Do.	Ballisakery,	1,230	978	201	252	30	51	3	21	2	18	2	16	5	14	1	9	8
Do.	Killalla,	1,356	1,110	138	246	41	108	12	67	14	55	6	41	10	35	5	25	20
Do.	Lacken,	1,432	1,248	152	184	17	32	2	15	2	13	2	11	1	9	–	8	8
Do.	Ballycastle,	924	800	94	124	18	30	2	12	4	10	1	6	4	5	1	1	–
Do.	Kilfian,	1,400	1,192	165	208	23	43	1	20	5	19	1	14	1	13	3	12	9
Do.	Crossmolina,	2,452	2,086	278	366	32	88	14	56	7	42	6	35	10	29	6	19	13
Erris,	Belmullet,	2,810	2,623	130	187	32	57	9	25	3	16	2	13	7	11	–	4	4
Do.	Binghamstown,	1,940	1,832	80	108	7	28	9	21	1	12	2	11	2	9	4	7	3
Gallen,	Attymas,	633	578	40	55	11	15	4	4	–	–	–	–	–	–	–	–	–
Do.	Kilgarvan,	726	628	82	98	7	16	1	9	2	8	–	6	2	6	1	4	3
Co. Sligo.																		
Tyrera,	Ardnaree,	1,430	1,220	126	210	29	84	16	55	11	39	2	28	7	26	4	19	15
Do.	Dromore West,	839	571	185	268	49	83	14	34	4	20	3	16	4	13	1	9	8
Do.	Easkey,	1,291	944	242	347	58	105	8	47	12	39	4	27	6	23	2	17	15
Do.	Kilglas,	1,027	670	228	357	64	129	23	65	8	42	5	34	7	29	6	22	16
Do.	Castleconnor,	722	501	145	221	36	76	10	40	12	30	3	18	4	15	2	11	9
	Total in Union,	23,919	20,031	2,693	3,888	539	1,195	172	656	119	484	51	365	102	314	46	212	166
SUMMARY.	Baronies,																	
Co. Mayo.	Erris,	4,750	4,455	210	295	39	85	18	46	4	28	4	24	9	20	4	11	7
Do.	Gallen,	1,359	1,206	122	153	18	31	5	13	2	8	–	6	2	6	1	4	3
Do.	Tyrawley,	12,501	10,464	1,435	2,037	246	602	78	356	66	278	30	212	63	182	26	119	93
Co. Sligo.	Tyrera,	5,309	3,906	926	1,403	236	477	71	241	47	170	17	123	28	106	15	78	63
		23,919	20,031	2,693	3,888	539	1,195	172	656	119	484	51	365	102	314	46	212	166

Total *Gross* Annual Value, £135,794.

Total *Net* Annual Value, £96,221.

Rate of difference, £41 2*s* 6½*d.* per cent.

Alexander M'Munn, Clerk of the Union. 23rd September, 1842.

Observations of the Assistant Commissioner.

Mr. Edward Vaughan, Civil Engineer, is the Valuator of the Ballina Union. The part of the Valuation already completed and laid before the Board of Guardians, has given much satisfaction, and I should say that the Valuation when completed will be a fair and equitable one, uniform as to value, and accurate as to quantity. Mr. Vaughan has been engaged in the Valuation of three or four Unions under the Poor Law.

3rd February, 1842.

Joseph Burke.

Note added by Mr. Burke.—A Rate has been made on the Valuation, against which but one appeal, in the case of the Ballina Fishery, has been lodged. The Valuation, from the general satisfaction which it appears to give, is, I should say, a fair one, and may be from ten to fifteen per cent. below the letting value of Lands in the Union.

2nd January, 1843.

Joseph Burke.

BALLINASLOE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Roscommon.																		
Moycarnon,	Creagh,	810	538	162	272	37	110	18	73	10	55	10	45	12	35	5	23	18
Do.	Moore,	723	513	156	210	23	54	10	31	–	21	5	21	6	16	–	10	10
Athlone,	Taghmaconnell,	329	260	46	69	4	23	9	19	1	10	–	9	4	9	2	5	3
Co. Galway.																		
Clonmacnoon,	Ballinasloe,	1,172	676	240	496	70	256	55	186	29	131	27	102	36	75	17	39	22
Do.	Kilgerril,	624	451	87	173	20	86	12	66	10	54	4	44	12	40	7	28	21
Do.	Do.	17	9	2	8	1	6	1	5	1	4	–	3	2	3	–	1	1
Kilconnell,	Kilconnell,	574	297	156	277	38	121	17	83	10	66	8	56	12	48	4	36	32
Do.	Killaan,	332	161	103	171	27	68	9	41	5	32	1	27	3	26	4	23	19
Do.	Do.	12	5	2	7	–	5	–	5	1	5	–	4	–	4	–	4	4
Loughrea,	Aghascragh,	293	200	65	93	12	28	6	16	1	10	2	9	2	7	1	5	4
Kilconnell,	Do.	328	251	33	77	8	44	7	36	1	29	3	28	8	25	1	17	16
Killyan,	Killeroran,	1,010	704	225	306	36	81	9	45	5	36	4	31	5	27	1	22	21
Do.	Killyan,	811	571	196	240	14	44	6	30	2	24	1	22	4	21	4	17	13
Do.	Ballynakill,	426	254	126	172	19	46	6	27	4	21	2	17	3	15	3	12	9
Do.	Do.	363	224	82	139	24	57	9	33	3	24	1	21	2	20	1	18	17
Tyaquin,	Moylough,	966	611	210	355	61	145	18	84	8	66	12	58	13	46	6	33	27
Do.	Killasolan,	482	312	115	170	16	55	17	39	5	22	–	17	2	17	4	15	11
Do.	Do.	200	95	61	105	20	44	6	24	8	18	–	10	2	10	2	8	6
Kilconnell,	Ballymacward,	356	188	92	168	30	76	8	46	5	38	9	33	8	24	4	16	12
Do.	Do.	302	168	40	134	39	94	15	55	11	40	5	29	4	24	2	20	18
Tyaquin,	Aughrim,	613	314	144	299	48	155	29	107	12	78	5	66	8	61	6	53	47
Kilconnell,	Do.	130	40	49	90	11	41	8	30	7	22	4	15	2	11	1	9	8
Clonmacnoon,	Cloontooskert,	464	204	121	260	44	139	29	95	19	66	13	47	10	34	3	24	21
Do.	Do.	197	104	54	93	19	39	1	20	4	19	5	15	2	10	1	8	7
Longford,	Kiltormer,	566	336	119	230	42	111	9	69	10	60	12	50	12	38	5	26	21
Do.	Abbeycormican,	323	127	88	196	46	108	19	62	7	43	6	36	13	30	3	17	14
Do.	Killimer,	879	504	239	375	74	136	26	62	8	36	5	28	7	23	4	16	12
Do.	Kilquane,	641	339	176	302	53	126	18	73	16	55	11	39	2	28	5	26	21
Do.	Eyrecourt,	911	577	165	334	79	169	35	90	20	55	4	35	4	31	4	27	23
Do.	Clonfert,	987	648	177	339	55	162	40	107	14	67	4	53	10	49	11	39	28
	Total in Union,	15,841	9,681	3,531	6,160	970	2,629	452	1,659	237	1,207	163	970	210	807	111	597	486
SUMMARY.	Baronies.																	
Co. Roscommon.	Athlone,	329	260	46	69	4	23	9	19	1	10	–	9	4	9	2	5	3
Do.	Moycarnon,	1,533	1,051	318	482	60	164	28	104	10	76	15	66	18	51	5	33	28
Co. Galway.	Clonmacnoon,	2,390	1,371	497	1,019	145	522	104	377	65	273	48	208	60	160	28	100	72
Do.	Kilconnell,	2,385	1,264	623	1,121	176	498	76	322	42	246	25	204	37	179	21	142	121
Do.	Killyan,	2,575	1,780	580	795	77	215	28	138	12	110	10	98	20	88	9	68	59
Do.	Longford,	4,504	2,635	1,018	1,869	368	851	148	483	79	335	47	256	50	209	33	159	126
Do.	Loughrea,	12	5	2	7	–	5	–	5	1	5	–	4	–	4	–	4	4
Do.	Tyaquin,	2,113	1,315	447	798	140	351	59	211	27	152	18	125	21	107	13	86	73
		15,841	9,681	3,531	6,160	970	2,629	452	1,659	237	1,207	163	970	210	807	111	597	486

Total *Gross* Annual Value, £180,781 10*s.* 3½*d.* Total *Net* Annual Value, £155,587 10*s.* Rate of difference, £16 3*s.* 10½*d.* per cent.

John Gill, Clerk of the Union. 25th December, 1841.

Note added 14th September, 1842.—No change affecting the Number of Tenements, or their Net and Gross Annual Value, has yet been made in the Valuation of this Union.—John Gill.

Observations of the Assistant Commissioner.

In my opinion, the Valuation of the Ballinasloe Union, as made by Mr. Charles S. Cooper, Civil Engineer, is a just and equitable Valuation, and quite available for any purpose for which it may be required: it is perhaps a shade (say five per cent.) under what would be considered by a solvent tenant as a fair letting value. I have come to this conclusion from what I have heard experienced persons say on the subject, and from my own knowledge of some of the lands comprised within the Union.

Joseph Burke.

31st December, 1841.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

BALLINROBE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Mayo.																		
Carra,	Burriscarra,	382	337	22	45	3	23	2	20	1	18	1	17	–	16	–	16	16
Do.	Partry,	837	720	109	117	2	8	4	6	–	2	–	2	–	2	1	2	1
Kilmain,	Ballinrobe,	2,027	1,674	238	353	61	115	22	54	5	32	7	27	5	20	2	15	13
Do.	Kilmolara,	586	356	147	230	34	83	21	49	9	28	2	19	5	17	4	12	8
Do.	Shruel,	733	550	135	183	24	48	11	24	1	13	2	12	6	10	1	4	3
Do.	Kilmain,	875	637	121	238	34	117	19	83	8	64	3	56	10	53	12	43	31
Do.	Hollymount,	1,033	764	178	269	30	91	19	61	7	42	3	35	2	32	5	30	25
Clanmorris,	Mayo,	126	89	26	37	4	11	2	7	1	5	–	4	1	4	–	3	3
Do.	Do.	629	449	125	180	17	55	9	38	8	29	–	21	4	21	1	17	16
Do.	Ballindine,	1,430	1,117	208	313	17	105	30	88	5	58	12	53	15	41	4	26	22
Do.	Claremorris,	1,350	936	306	414	52	108	20	56	9	36	5	27	4	22	3	18	15
Kilmain,	Robeen,	500	360	100	140	14	40	6	26	6	20	–	14	4	14	2	10	8
Do.	Do.	506	357	101	149	14	48	9	34	6	25	–	19	3	19	–	16	16
	Cong,	697	365	190	332	53	142	37	89	16	52	3	36	10	33	8	23	15
Co. Galway.																		
Ross,	Cong,	575	447	104	128	15	24	5	9	2	4	1	2	–	1	–	1	1
Do.	Ross,	789	706	43	83	10	40	9	30	8	21	4	13	2	9	3	7	4
Do.	Ballagholla,	230	209	20	21	–	1	1	1	–	–	–	–	–	–	–	–	–
	Total in Union,	13,305	10,073	2,173	3,232	384	1,059	226	675	92	449	43	357	71	314	46	243	197
SUMMARY.	**Baronies.**																	
Co. Mayo.	Carra,	1,219	1,057	131	162	5	31	6	26	1	20	1	19	–	18	1	18	17
Do.	Clanmorris,	3,909	2,862	739	1,047	100	308	65	208	28	143	17	115	27	98	10	71	61
Do.	Kilmain,	6,583	4,792	1,136	1,791	254	655	140	401	53	261	20	208	42	188	32	146	114
Co. Galway.	Ross,	1,594	1,362	167	232	25	65	15	40	10	25	5	15	2	10	3	8	5
		13,305	10,073	2,173	3,232	384	1,059	226	675	92	449	43	357	71	314	46	243	197

Total *Gross* Annual Value, £100,522 9*s.* 8*d.*

Total *Net* Annual Value, £82,805 12*s.*

Rate of difference, £21 8*s.* 10¾*d.* per cent.

Note added on the 10th October, 1842.—I certify that no change affecting the Valuation of the Property liable to Rates has been made.—James Wilson, Clerk of the Union.

James Harton, C. E., Valuator. 12th January, 1842.

Observations of the Assistant Commissioner.

The Valuation of the Ballinrobe Union, made by Mr. James Harton, Civil Engineer, is about to be left for public inspection for twenty-one days, as required by the 69th Section of the Poor Relief Act. Mr. Harton informs me that the Valuation is from ten to fifteen per cent. below the letting value of Lands in the Union; that uniformity of value is preserved in it throughout; and that the quantities are accurately given, the holdings having been checked off by the Ordnance Survey. From all I can learn this Valuation is likely to give general satisfaction throughout the Union.

14th January, 1842.

Joseph Burke.

Note by Mr. Burke.—I have nothing further to add to the foregoing Report on the Valuation of the Ballinrobe Union, but that only one appeal was lodged against the Rate struck on it, and in that case the appeal did not succeed.

January 2nd, 1843.

Joseph Burke.

BALLYCASTLE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Antrim.																		
Carey,	Ballycastle,	444	203	134	241	62	107	20	45	12	25	3	13	3	10	4	7	3
Do.	Ramoun,	196	22	48	174	37	126	27	89	26	62	10	36	13	26	6	13	7
Do.	Ballintoy,	326	113	96	213	49	117	30	68	17	38	9	21	6	12	2	6	4
Do.	Croagh,	292	41	113	251	88	138	26	50	8	24	5	16	5	11	3	6	3
Do.	Dunseverick,	252	89	43	163	43	120	29	77	12	48	17	36	9	19	3	10	7
Do.	Rathlin Island,	139	26	99	113	9	14	1	5	1	4	2	3	–	1	–	1	1
Do.	Drumtullagh,	262	59	70	203	69	133	32	64	6	32	10	26	7	16	2	9	7
Do.	Armoy,	312	75	99	237	55	138	31	83	21	52	9	31	14	22	4	8	4
Do.	Glenshesk,	135	13	57	122	34	65	13	31	5	18	6	13	4	7	2	3	1
Do.	Fair Head,	213	60	61	153	34	92	21	58	14	37	6	23	8	17	4	9	5
Do.	Glenmakeeran,	170	27	67	143	49	76	17	27	4	10	3	6	1	3	–	2	2
Do.	Cosleak,	189	79	54	110	31	56	14	25	3	11	6	8	–	2	–	2	2
Lower Glenarm,	Glendun,	129	42	61	87	10	26	13	16	–	3	1	3	1	2	–	1	1
Do.	Cushendall,	348	80	139	268	60	129	31	69	18	38	5	20	5	15	7	10	3
Do.	Redbay,	164	9	50	155	36	105	30	69	20	39	5	19	7	14	1	7	6
	Total in Union,	3,571	938	1,191	2,633	666	1,442	335	776	167	441	97	274	83	177	38	94	56
SUMMARY.	Baronies.																	
Co. Antrim.	Carey,	2,930	807	941	2,123	560	1,182	261	622	129	361	86	232	70	146	30	76	46
Do.	Lower Glenarm,	641	131	250	510	106	260	74	154	38	80	11	42	13	31	8	18	10
		3,571	938	1,191	2,633	666	1,442	335	776	167	441	97	274	83	177	38	94	56

Total *Gross* Annual Value, £47,396 11*s.* 9*d.* Total *Net* Annual Value, £39,054 5*s.* Rate of difference, £21 7*s.* 2½*d.* per cent.

Samuel M'Alister, Clerk of the Union. 22nd September, 1842.

Observations of the Assistant Commissioner.

The Valuation is considered to be 5 per cent. below the Rent.

E. Senior.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

BALLYMENA UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Antrim.																		
Lower Antrim,	Ballymena,	1,223	709	236	514	108	278	45	170	47	125	21	78	28	57	9	29	20
Lower Toome,	Do.	143	84	35	59	7	24	5	17	1	12	1	11	6	10	2	4	2
Do.	Kirkinriola,	491	280	94	211	43	117	33	74	16	41	6	25	11	19	4	8	4
Do.	Galgorm,	835	478	181	357	76	176	41	100	16	59	11	43	18	32	6	14	8
Do.	Ballyconnelly,	332	151	87	181	36	94	20	58	20	38	7	18	7	11	3	4	1
Do.	Ahoghil,	648	324	182	324	79	142	30	63	13	33	9	20	5	11	–	6	6
Do.	Portglenone,	639	365	158	274	57	116	32	59	10	27	3	17	11	14	–	3	3
Do.	Lisnagarran,	482	209	158	273	70	115	26	45	7	19	8	12	2	4	1	2	1
Do.	Kells,	47	27	12	20	4	8	2	4	–	2	2	2	–	–	–	–	–
Lower Antrim,	Do.	859	491	168	368	81	200	41	119	31	78	15	47	12	32	5	20	15
Do.	Glenravil,	298	120	74	178	41	104	26	63	18	37	7	19	6	12	4	6	2
Do.	Broughshane,	700	393	110	307	75	197	47	122	28	75	11	47	18	36	8	18	10
Do.	Longmore,	299	122	83	177	43	94	21	51	7	30	4	23	7	19	6	12	6
Do.	Slemish,	484	211	132	273	58	141	37	83	20	46	7	26	16	19	2	3	1
Do.	Glenwhirry,	183	25	53	158	36	105	23	69	8	46	11	38	12	27	6	15	9
Do.	Ballyclug,	516	201	153	315	78	162	38	84	23	46	6	23	9	17	2	8	6
Kilconway,	Dunminning,	408	234	88	174	38	86	15	48	15	33	3	18	8	15	1	7	6
Do.	Glenbuck,	284	110	78	174	45	96	20	51	11	31	8	20	10	12	–	2	2
Do.	Clogh,	452	147	120	305	84	185	49	101	29	52	9	23	10	14	2	4	2
Do.	Newtown Crommelin,	278	121	94	157	40	63	12	23	5	11	–	6	3	6	–	3	3
Do.	Dundermot,	158	55	44	103	27	59	11	32	8	21	5	13	5	8	2	3	1
Upper Toome,	Cloghogue,	457	225	105	232	63	127	30	64	14	34	6	20	9	14	1	5	4
Do.	Drumanaway,	358	132	80	226	53	146	36	93	18	57	13	39	13	26	7	13	6
Do.	Ballyscullion,	543	312	151	231	43	80	17	37	8	20	5	12	3	7	2	4	2
Do.	Toome,	383	165	108	218	50	110	28	60	15	32	9	17	3	8	1	5	4
	Total in Union,	11,500	5,691	2,784	5,809	1,335	3,025	685	1,690	388	1,005	187	617	232	430	74	198	124
SUMMARY.	Baronies.																	
Co. Antrim.	Antrim, Lower,	4,562	2,272	1,009	2,290	520	1,281	278	761	182	483	82	301	108	219	42	111	69
Do.	Kilconway,	1,580	667	424	913	234	489	107	255	68	148	25	80	36	55	5	19	14
Do.	Toome, Lower,	3,617	1,918	907	1,699	372	792	189	420	83	231	47	148	60	101	16	41	25
Do.	Toome, Upper,	1,741	834	444	907	209	463	111	254	55	143	33	88	28	55	11	27	16
		11,500	5,691	2,784	5,809	1,335	3,025	685	1,690	388	1,005	187	617	232	430	74	198	124

Total *Gross* Annual Value, not computed. Total *Net* Annual Value, £94,403. Rate of difference, £—— — — per cent.

W. M'Peake, Clerk of the Union. 10th November, 1842.

Observations of the Assistant Commissioner.

The Valuation is considered to be fully equal to the Rent.

E. Senior.

BALLYMONEY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Antrim.																		
Lower Dunluce,	Carnmoon,	309	139	60	170	50	110	36	60	12	24	5	12	3	7	3	4	1
Do.	Dervock,	478	225	77	253	61	176	44	115	17	71	11	54	16	43	11	27	16
Do.	Benvarden,	290	132	53	158	32	105	28	73	17	45	7	28	9	21	7	12	5
Upper Dunluce,	Do.	11	2	–	9	–	9	6	9	1	3	–	2	1	2	–	1	1
Do.	Ballymoney,	840	470	190	370	90	180	43	90	16	47	8	31	12	23	2	11	9
Do.	Enagh,	417	177	94	240	57	146	38	89	24	51	6	27	10	21	3	11	8
Do.	Stranocum,	403	161	58	242	72	184	25	112	28	87	14	59	18	45	15	27	12
Do.	Kilraghts,	233	83	31	150	31	119	34	88	25	54	6	29	13	23	4	10	6
Do.	Castle Quarter,	237	69	41	168	61	127	30	66	18	36	5	18	4	13	4	9	5
Do.	Ballycregagh,	286	102	63	184	57	121	30	64	10	34	4	24	15	20	3	5	2
Do.	Ballyhoe,	208	45	61	163	53	102	28	49	10	21	3	11	5	8	–	3	3
Do.	Corkey,	73	13	23	60	13	37	5	24	8	19	3	11	4	8	3	4	1
Kilconway,	Do.	101	25	29	76	17	47	7	30	10	23	2	13	10	11	1	1	–
Do.	Dunloy,	204	55	89	149	32	60	17	28	5	11	3	6	3	3	–	–	–
Do.	Dirraw,	374	157	97	217	62	120	31	58	14	27	3	13	6	10	3	4	1
Do.	The Vow,	395	121	137	274	78	137	30	59	11	29	5	18	6	13	4	7	3
Do.	Killoquin Lower,	261	91	46	170	59	124	30	65	18	35	8	17	5	9	3	4	1
Do.	Killoquin Upper,	245	76	77	169	47	92	21	45	11	24	8	13	1	5	2	4	2
Do.	Killagan,	112	13	32	99	29	67	13	38	7	25	9	18	6	9	3	3	–
Upper Dunluce,	Do.	129	6	48	123	31	75	21	44	9	23	2	14	7	12	4	5	1
Do.	Seacon,	363	176	52	187	39	135	37	96	17	59	11	42	15	31	6	16	10
Co. Londonderry.																		
Liberties of Coleraine,	Do.	43	28	8	15	4	7	2	3	–	1	–	1	1	1	–	–	–
Barony of Coleraine,	Kilrea,	137	61	53	76	15	23	4	8	3	4	1	1	–	–	–	–	–
Loughinsholin,	Do.	423	233	127	190	36	63	9	27	7	18	3	11	4	8	1	4	3
Do.	Tamlaght,	572	306	161	266	73	105	12	32	12	20	5	8	2	3	1	1	–
Do.	Hervey Hill,	254	155	67	99	20	32	5	12	–	7	2	7	5	5	–	–	–
Coleraine,	Do.	105	62	29	43	7	14	5	7	1	2	–	1	–	1	1	1	–
Loughinsholin,	Grove,	137	62	59	75	14	16	2	2	–	–	–	–	–	–	–	–	–
Coleraine,	Do.	268	128	110	140	20	30	6	10	2	4	1	2	1	1	–	–	–
	Total in Union,	7,908	3,373	1,972	4,535	1,160	2,563	599	1,403	313	804	135	491	182	356	84	174	90
Summary.	Baronies.																	
Co. Antrim.	Dunluce Lower,	1,077	496	190	581	143	391	108	248	46	140	23	94	28	71	21	43	22
Do.	Dunluce Upper,	3,200	1,304	661	1,896	504	1,235	297	731	166	434	62	268	104	206	44	102	58
Do.	Kilconway,	1,692	538	507	1,154	324	647	149	323	76	174	38	98	37	60	16	23	7
Co. Londonderry.	Coleraine,	510	251	192	259	42	67	15	25	6	10	2	4	1	2	1	1	–
Do.	Liberties of Coleraine,	43	28	8	15	4	7	2	3	–	1	–	1	1	1	–	–	–
Do.	Loughinsholin,	1,386	756	414	630	143	216	28	73	19	45	10	26	11	16	2	5	3
		7,908	3,373	1,972	4,535	1,160	2,563	599	1,403	313	804	135	491	182	356	84	174	90

Total *Gross* Annual Value, £91,775 9*s.* 3½*d.*

Total *Net* Annual Value, £73,017 18*s.*

Rate of difference, £25 13*s.* 9*d.* per cent.

H. M'C. Hamilton, Clerk of the Union. 3rd January, 1843.

Observations of the Assistant Commissioner.

The Valuation is considered to be 10 per cent. below the Rent.

E. Senior.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

BALLYSHANNON UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £5 and upwards.
Co. Donegal.																		
Tyrhugh,	Ballyshannon,	1,671	1,036	418	635	109	217	48	108	19	60	13	41	13	28	10	15	5
Do.	Bundoran,	1,355	894	268	461	70	193	60	123	21	63	13	42	13	29	2	16	14
Do.	Ballintra,	667	329	210	338	80	128	26	48	6	22	7	16	5	9	3	4	1
Co. Fermanagh.																		
Lurg,	Belleek,	460	299	114	161	18	47	9	29	6	20	2	14	5	12	2	7	5
Magheraboy,	Innismacsaint,	569	255	176	314	89	138	26	49	5	23	8	18	3	10	2	7	5
Do.	Churchhill,	364	91	98	273	76	175	49	99	26	50	8	24	11	16	3	5	2
Do.	Devenish,	326	115	97	211	56	114	26	58	15	32	3	17	9	14	3	5	2
Do.	Boho,	112	29	59	83	9	24	8	15	3	7	1	4	2	3	1	1	–
Clanawley,	Do.	98	25	52	73	8	21	7	13	3	6	1	3	1	2	–	1	1
Co. Leitrim.																		
Rosclogher,	Kinlough,	774	514	162	260	37	98	35	61	18	26	5	8	1	3	1	2	1
Do.	Glenade,	565	421	92	144	21	52	15	31	7	16	2	9	2	7	2	5	3
	Total in Union,	6,961	4,008	1,746	2,953	573	1,207	309	634	129	325	63	196	65	133	29	68	39
SUMMARY.	Baronies.																	
Co. Donegal.	Tyrhugh,	3,693	2,259	896	1,434	259	538	134	279	46	145	33	99	31	66	15	35	20
Co. Fermanagh.	Lurg,	460	299	114	161	18	47	9	29	6	20	2	14	5	12	2	7	5
Do.	Magheraboy,	1,371	490	430	881	230	451	109	221	49	112	20	63	25	43	9	18	9
Do.	Clanawley,	98	25	52	73	8	21	7	13	3	6	1	3	1	2	–	1	1
Co. Leitrim.	Rosclogher,	1,339	935	254	404	58	150	50	92	25	42	7	17	3	10	3	7	4
		6,961	4,008	1,746	2,953	573	1,207	309	634	129	325	63	196	65	133	29	68	39

Total *Gross* Annual Value, £64,488 12*s.* Total *Net* Annual Value, £51,435 12*s.* 5*d.* Rate of difference, £25 7*s.* 6½*d.* per cent.

John Ferguson, Clerk of the Union. 11th October, 1842.

Observations of the Assistant Commissioner.

The average rate of difference which exists in this Union between the rating value and the rents that solvent Tenants might be reasonably expected to pay, is from 20 to 25 per cent; the rating value being by so much *lower* than the letting. The Poor Law Valuation is nearly equal to the rents, on large properties in the Union, that are universally allowed to be *low set;* but on the whole, I consider it to be *at least one-fifth* lower than the fair letting value.

28th January, 1843.

C. G. Otway.

BALROTHERY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Dublin.																		
Balrothery,	Balbrigan,	926	629	131	297	44	166	32	122	19	90	12	71	16	59	7	43	36
Do.	Balscadan,	181	87	20	94	26	74	9	48	6	39	2	33	8	31	6	23	17
Do.	Hollywood,	270	116	40	154	20	114	14	94	11	80	7	69	9	62	14	53	39
Do.	Holmpatrick,	801	550	84	251	44	167	32	123	16	91	11	75	17	64	13	47	34
Nethercross,	Do.	20	2	7	18	1	11	1	10	1	9	–	8	3	8	1	5	4
Do.	Lusk,	267	155	33	112	12	79	12	67	8	55	–	47	9	47	8	38	30
Balrothery,	Do.	637	455	70	182	37	112	14	75	6	61	5	55	11	50	5	39	34
Do.	Ballyboghil,	105	18	16	87	12	71	6	59	6	53	3	47	5	44	6	39	33
Nethercross,	Clonmethan,	31	16	7	15	2	8	–	6	–	6	2	6	–	4	1	4	3
Balrothery,	Do.	71	30	3	41	5	38	5	33	2	28	1	26	5	25	3	20	17
Nethercross,	Kilsalaghan,	22	–	1	22	3	21	6	18	1	12	–	11	1	11	2	10	8
Castleknock,	Do.	53	19	4	34	8	30	1	22	2	21	1	19	–	18	3	18	15
Coolock,	Do.	39	–	3	39	2	36	3	34	3	31	2	28	5	26	2	21	19
Do.	Swords,	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1
Nethercross,	Do.	555	299	88	256	51	168	19	117	8	98	11	90	14	79	14	65	51
Do.	Donabate,	81	37	17	44	8	27	3	19	1	16	3	15	1	12	–	11	11
Balrothery,	Do.	54	19	8	35	4	27	3	23	3	20	3	17	4	14	–	10	10
Nethercross,	Malahide,	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1
Coolock,	Do.	226	89	42	137	21	95	11	74	13	63	8	50	11	42	5	31	26
Do.	Kinsaley,	107	22	13	85	5	72	6	67	7	61	5	54	2	49	7	47	40
	Total in Union,	4,448	2,543	587	1,905	305	1,218	177	1,013	113	836	76	723	121	647	97	526	429
SUMMARY.	Baronies.																	
	Balrothery,	3,045	1,904	372	1,141	192	769	115	577	69	462	44	393	75	349	54	274	220
	Castleknock,	53	19	4	34	8	30	1	22	2	21	1	19	–	18	3	18	15
	Coolock,	373	111	58	262	28	204	20	176	23	156	15	133	18	118	14	100	86
	Nethercross,	977	509	153	468	77	315	41	238	19	197	16	178	28	162	26	134	108
		4,448	2,543	587	1,905	305	1,318	177	1,013	113	836	76	723	121	647	97	526	429

Total *Gross* Annual Value, £102,868 19*s.* 9½*d.* Total *Net* Annual Value, £91,713 1*s.* 3*d.* Rate of difference, £12 3*s.* 3½*d.* per cent.

James Kennelly, Clerk of the Union. Balrothery, 15th February, 1842.

Note made 16th September, 1842.—There has been no alteration made in the Valuation of the Balrothery Union since the 15th February, 1842.—James Kennelly.

Observations of the Assistant Commissioner.

The Valuation of the Balrothery Union is reputed to be a very low Valuation, and is so in my opinion. After being completed by the Valuators, it was so materially reduced by the Board of Guardians, acting on the Reports of Committees, that the Valuators refused to sign a declaration, that, as revised by the Guardians, the Valuation was in accordance with the provisions of the Irish Poor Relief Act and the instructions of the Commissioners. Relatively, I believe the Valuation to be tolerably fair and equal.

16th February, 1842.

Richard Hall.

Number of Tenements Valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

BALTINGLAS UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Wicklow.																		
Upper Talbotstown, .	Baltinglas, . .	840	424	137	416	91	279	40	188	46	148	25	102	30	77	19	47	28
Do. . .	Stratford, . .	489	211	60	278	44	218	37	174	21	137	21	116	21	95	20	74	54
Do. . .	Kiltegan, . .	547	270	75	277	63	202	39	139	23	100	24	77	25	53	13	28	15
Do. . .	Donoughmore, . .	493	230	34	263	37	229	38	192	40	154	27	114	25	87	24	62	38
Do. . .	Rathdangan, . .	266	110	53	156	33	103	20	70	16	50	8	34	10	26	10	16	6
South Ballinacor, .	Do. . .	113	46	21	67	9	46	10	37	11	27	4	16	4	12	3	8	5
Lower Talbotstown, .	Donard, . .	252	132	33	120	24	87	16	63	6	47	8	41	16	33	5	17	12
Do. . .	Hollywood, . .	553	224	153	329	84	176	21	92	23	71	6	48	10	42	2	32	30
Co. Dublin.																		
Upper Cross, . .	Do. . .	27	4	1	23	3	22	2	19	3	17	1	14	4	13	1	9	8
Do. . .	Dunlavin, . .	141	78	16	63	13	47	6	34	7	28	3	21	5	18	4	13	9
Co. Wicklow.																		
Lower Talbotstown, .	Do. . .	422	189	84	233	42	149	24	107	14	83	10	69	22	59	14	37	23
Upper do. . .	Do. . .	29	9	1	20	–	19	–	19	–	19	1	19	2	18	1	16	15
Do. do. . .	Rathvilly, . .	97	52	9	45	7	36	16	29	6	13	–	7	1	7	3	6	3
Co. Carlow.																		
Rathvilly, . .	Do. . .	837	367	112	470	78	358	61	280	47	219	40	172	49	132	18	83	65
Co. Dublin.																		
Newcastle, . .	Timolin, . .	13	5	4	8	1	4	–	3	–	3	–	3	1	3	1	2	1
Co. Kildare.																		
Narragh and Reban, East, .	Do. . .	378	239	40	139	24	99	13	75	15	62	8	47	6	39	7	33	26
Kilkea and Moone, .	Graney, . .	500	218	58	282	42	224	27	182	19	155	15	136	30	121	15	91	76
	Total in Union, .	5,997	2,808	891	3,189	595	2,298	370	1,703	297	1,333	201	1,036	261	835	160	574	414
SUMMARY.	Baronies.																	
Co. Wicklow, .	Ballinacor, South, .	113	46	21	67	9	46	10	37	11	27	4	16	4	12	3	8	5
Do. .	Talbotstown Lower, .	1,227	545	270	682	150	412	61	262	43	201	24	158	48	134	21	86	65
Do. .	Do. Upper, .	2,761	1,306	369	1,455	275	1,086	190	811	152	621	106	469	114	363	90	249	159
Co. Kildare. .	Kilkea and Moone, .	500	218	58	282	42	224	27	182	19	155	15	136	30	121	15	91	76
Do. .	Narragh and Reban, East, .	378	239	40	139	24	99	13	75	15	62	8	47	6	39	7	33	26
Co. Dublin.*	Newcastle,* . .	13	5	4	8	1	4	–	3	–	3	–	3	1	3	1	2	1
Do. .	Upper Cross,* . .	168	82	17	86	16	69	8	53	10	45	4	35	9	31	5	22	17
Co. Carlow. .	Rathvilly, . .	837	367	112	470	78	358	61	280	47	219	40	172	49	132	18	83	65
		5,997	2,808	891	3,189	595	2,298	370	1,703	297	1,333	201	1,036	261	835	160	574	414

Total *Gross* Annual Value, £102,279 3*s.* 7*d.* Total *Net* Annual Value, £92,577 9*s.* 4*d.* Rate of difference, £10 9*s.* 7*d.* per cent.

Michael Cooke, Clerk of the Union. 27th December, 1841.

Note made on the 17th September, 1842.—No change affecting the above Return up to this date, as regards the number of tenements or grades of valued specified.—Michael Cooke, Clerk of the Union.

* Memorandum.—Since the Return was made, a Proclamation of the Lord Lieutenant and Council, dated the 9th February, 1842, annexed these isolated portions of the County of Dublin to Kildare, pursuant to the General Valuation Act, 6 and 7 Wm. IV.; but this does not affect the present Registered Parliamentary Electors, until the period of Registry in each case shall expire.—*See Dublin Gazette*, 22*nd February*, 1842.

Observations of the Assistant Commissioner.

From the best information I possess, I consider the Valuation of this Union to be at least 20 per cent. under the actual Rentable Value. I have repeatedly urged on all the Valuators the necessity of a strict compliance with the Act; but the popularity of a "low Valuation," and the appointments of Valuators having been vested in the Boards of Guardians, have led to a lower scale of Valuation being adopted, than would probably otherwise have been made.

Richard M. Muggeridge.

BANBRIDGE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Down.																		
Upper Iveagh,	Banbridge,	1,323	810	262	513	89	251	55	162	55	107	17	52	14	35	6	21	15
Lower do.	Do.	379	248	78	131	19	53	9	34	7	25	3	18	9	15	–	6	6
Do.	Dromore,	1,078	644	226	434	105	208	50	103	27	53	9	26	7	17	6	10	4
Do.	Skeagh,	514	282	106	232	43	126	30	83	13	53	10	40	12	30	7	18	11
Do.	Quilly,	606	364	121	242	51	121	17	70	14	53	13	39	7	26	7	19	12
Do.	Ardtanagh,	224	125	34	99	36	65	9	29	11	20	2	9	3	7	2	4	2
Upper do.	Do.	338	172	92	166	38	74	21	36	7	15	4	8	2	4	2	2	–
Do.	Crosgar,	416	279	83	137	24	54	10	30	14	20	1	6	1	5	3	4	1
Do.	Annaclone,	652	346	122	306	68	184	32	116	29	84	22	55	16	33	9	17	8
Do.	Loughbricland,	675	389	155	286	58	131	34	73	14	39	12	25	5	13	2	8	6
Do.	Glaskermore,	504	276	88	228	48	140	29	92	14	63	14	49	18	35	6	17	11
Do.	Ballybric,	654	367	132	287	68	155	32	87	25	55	11	30	8	19	3	11	8
Do.	Tierkelly,	600	376	121	224	44	103	26	59	14	33	5	19	8	14	4	6	2
Do.	Moneyslane,	732	475	138	257	56	119	35	63	19	28	4	9	3	5	–	2	2
Do.	Ballyward,	673	468	136	205	49	69	10	20	4	10	1	6	3	5	1	2	1
Do.	Leitrim,	649	470	123	179	30	56	8	26	14	18	3	4	1	1	–	–	–
Do.	Scarva,	414	234	95	180	49	85	16	36	6	20	1	14	3	13	4	10	6
Lower do.	Do.	192	131	44	61	6	17	4	11	1	7	2	6	1	4	2	3	1
Do.	Magherally,	742	389	174	353	86	179	32	93	20	61	13	41	12	28	7	16	9
Do.	Tullylish,	1,199	886	179	313	52	134	29	82	10	53	6	43	4	37	3	33	30
Do.	Garvaghy,	352	205	56	147	31	91	18	60	14	42	9	28	11	19	–	8	8
Upper do.	Do.	146	46	30	100	27	70	22	43	5	21	6	16	6	10	–	4	4
Do.	Balloolymore,	396	173	103	223	50	120	25	70	19	45	5	26	10	21	4	11	7
Lordship of Newry,	Do.	65	20	17	45	8	28	10	20	3	10	4	7	–	3	1	3	2
Co. Armagh.																		
Lower Orior,	Mullahead,	765	450	175	315	62	140	24	78	15	54	9	39	14	30	5	16	11
Do.	Tanderagee,	980	517	268	463	99	195	38	96	23	58	8	35	11	27	8	16	8
Do.	Ballysheil,	533	282	114	251	63	137	32	74	20	42	6	22	9	16	3	7	4
Do.	Mullabrack,	33	11	9	22	10	13	2	3	–	1	1	1	–	–	–	–	–
O'Neilland West,	Do.	553	321	143	232	43	89	23	46	9	23	1	14	8	13	3	5	2
	Total in Union,	16,387	9,756	3,424	6 631	1,412	3.207	682	1,795	426	1,113	202	687	206	485	98	279	181

SUMMARY.	Baronies.																	
Co. Armagh.	O'Neilland West,	553	321	143	232	43	89	23	46	9	23	1	14	8	13	3	5	2
Do.	Lower Orior,	2,311	1,260	566	1,051	234	485	96	251	58	155	24	97	34	73	16	39	23
Co. Down.	Lower Iveagh,	5,286	3,274	1,018	2.012	429	994	198	565	117	367	67	250	66	183	34	117	83
Do.	Upper do.	8,172	4.881	1,680	3,291	698	1,611	355	913	239	558	106	319	98	213	44	115	71
Do.	Newry Lordship,	65	20	17	45	8	28	10	20	3	10	4	7	–	3	1	3	2
		16.387	9,756	3,424	6,631	1,412	3,207	682	1,795	426	1,113	202	687	206	485	98	279	181

Total *Gross* Annual Value, £146,199 11*s*. Total *Net* Annual Value, £121,832 15*s*. Rate of difference, £20 per cent.

Robert M'Clelland, Clerk of the Union. Banbridge, 24th January, 1842.

Note made on the 15th September, 1842.—No change affecting this Return of the number of Tenements.—Robert M'Clelland.

Observations of the Assistant Commissioner.

The Valuation of the Banbridge Union is fair—and is in accordance with the Act of Parliament, except that there is a *tendency* in all public or general Valuations to be *below* the *actual Value*. I think this tendency has operated in Banbridge Union probably to the extent of from 5 to 10 per cent.; but except for this, it is a good and correct Valuation.

13th January, 1842.

Edward Gulson.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

BANDON UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cork.																		
Eastern—East Carberry, (outside Bandon Borough,)	Ballymoodan,	205	66	36	139	28	103	17	75	15	58	12	43	14	31	5	17	12
Kinalmeaky, (outside Borough)	Do.	478	190	82	288	52	206	41	154	25	113	19	88	23	69	11	46	35
Borough of Bandon,	Do.	782	479	109	303	74	194	28	120	37	92	18	55	25	37	3	12	9
Do.	Kilbrogan,	375	230	31	145	44	114	25	70	13	45	13	32	10	19	4	9	5
Kinalmeaky, (outside Borough,)	Do.	386	138	46	248	37	202	29	165	24	136	13	112	32	99	21	67	46
Kinalmeaky,	Moragh,	148	16	9	132	14	123	9	109	21	100	17	79	24	62	15	38	23
Western—East Carberry,	Do.	29	7	1	22	–	21	4	21	1	17	4	16	5	12	1	7	6
Do.	Kinneigh,	365	95	32	270	30	238	29	208	23	179	26	156	48	130	29	82	53
Eastern, „	Brinny,	6	–	–	6	1	6	–	5	–	5	–	5	1	5	–	4	4
Kinalea,	Do.	28	8	7	20	3	13	3	10	1	7	–	6	3	6	–	3	3
Kinalmeaky,	Do.	95	12	8	83	15	75	9	60	11	51	5	40	13	35	6	22	16
Do.	Moviddy,	158	47	12	111	13	99	8	86	13	78	16	65	16	49	10	33	23
East Muskerry,	Do.	140	17	15	123	12	108	11	96	15	85	8	70	17	62	10	45	35
Do.	Kilbonane,	107	6	16	101	13	85	9	72	7	63	11	56	17	45	7	28	21
Do.	Desertmore,	42	3	2	39	1	37	2	36	1	34	5	33	7	28	8	21	13
Barretts,	Do.	25	3	1	22	3	21	1	18	5	17	1	12	3	11	3	8	5
East Muskerry,	Knockavilla,	129	23	14	106	14	92	20	78	10	58	9	48	20	39	10	19	9
Kinalea,	Do.	80	11	11	69	8	58	9	50	6	41	6	35	12	29	6	17	11
Do.	Innishannon,	237	65	66	172	37	106	17	69	12	52	9	40	9	31	7	22	15
Eastern—East Carberry,	Do.	131	33	26	98	17	72	14	55	8	41	9	33	7	24	5	17	12
Do.	Kilmalooda,	225	38	40	187	40	147	24	107	17	83	22	66	17	44	9	27	18
Do.	Kilnagros,	128	14	27	114	17	87	25	70	15	45	6	30	11	24	6	13	7
Do.	Kilbritan,	126	10	17	116	28	99	17	71	15	54	15	39	14	24	3	10	7
Do.	Ballinadee,	245	41	40	204	39	164	43	125	20	82	19	62	15	43	9	28	19
Do.	Rathclaren,	230	63	28	167	34	139	30	105	27	75	13	48	16	35	7	19	12
Do.	Desertserges,	315	30	53	285	52	232	40	180	25	140	35	115	32	80	17	48	31
Do.	Templequinlan,	15	–	3	15	3	12	4	9	–	5	–	5	–	5	1	5	4
Ibane and Barryroe,	Do.	49	11	2	38	7	36	9	29	3	20	7	17	3	10	3	7	4
Do.	Templeomalus,	103	16	16	87	20	71	20	51	10	31	10	21	6	11	1	5	4
Do.	Abbeymahon,	270	65	77	205	45	128	25	83	23	58	13	35	14	22	6	8	2
Do.	Lislee,	496	197	96	299	69	203	45	134	26	89	14	63	18	49	9	31	22
Do.	Timoleague,	211	125	34	86	14	52	14	38	4	24	6	20	4	14	5	10	5
Eastern—East Carberry,	Do.	20	–	2	20	4	18	6	14	3	8	1	5	3	4	–	1	1
Do.	Desert,	93	19	23	74	15	51	6	36	6	30	6	24	10	18	5	8	3
Ibane and Barryroe,	Do.	121	55	14	66	23	52	10	29	5	19	6	14	3	8	1	5	4
Do.	Clonakilty,	37	3	13	34	8	21	4	13	2	9	1	7	1	6	2	5	3
Eastern—East Carberry,	Do.	874	479	146	395	92	249	49	157	39	108	17	69	24	52	9	28	19
	Total in Union,	7,504	2,615	1,155	4,889	926	3,734	656	2,808	488	2,152	392	1,664	497	1,272	254	775	521

SUMMARY.	Baronies.																
Bandon Borough, . .	. . . .	1,157	709	140	448	118	308	53	190	50	137	31	87	35	56	7	21	14
Co. Cork.	Barretts, . .	25	3	1	22	3	21	1	18	5	17	1	12	3	11	3	8	5
Do. . .	*Eastern*—East Carberry, (exclusive of Bandon,) .	2,613	793	441	1,820	370	1,379	275	1,009	190	734	155	544	164	389	76	225	149
Do. . .	*Western*—East Carberry, .	394	102	33	292	30	259	33	229	24	196	30	172	53	142	30	89	59
Do. . .	Ibane and Barryroe, .	1,287	472	252	815	186	563	127	377	73	250	57	177	49	120	27	71	44
Do. . .	Kinalmeaky, (exclusive of Bandon,) . .	1,265	403	157	862	131	705	96	574	94	478	70	384	108	314	63	206	143
Do. . .	Kinalea, . .	345	84	84	261	48	177	29	129	19	100	15	81	24	66	13	42	29
Do. . .	East Muskerry, . .	418	49	47	369	40	322	42	282	33	240	33	207	61	174	35	113	78
		7,504	2,615	1,155	4,889	926	3,734	656	2,808	488	2,152	392	1,664	497	1,272	254	775	521

Total *Gross* Annual Value, £155,274 5*s*. Total *Net* Annual Value, £136,006 13*s*. Rate of difference, £14 3*s*. 3¾*d*. per cent.

Stewt. R. Tresilian, Clerk of the Union. 26th November, 1842.

Observations of the Assistant Commissioner.

I consider that this Valuation has been fairly and correctly made; and I learn that it has given general satisfaction to the Rate-payers of the Union.

W. J. Voules.

BANTRY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cork.																		
Bantry, . .	Kilmacommogue, . .	335	96	98	239	57	141	28	84	16	56	10	40	13	30	5	17	12
Do. . .	Bantry, . .	1,266	673	193	593	136	400	91	264	41	173	41	132	41	91	19	50	31
Do. . .	East Durrus, . .	77	19	25	58	8	33	9	25	2	16	6	14	4	8	–	4	4
Western—West Carberry, .	Do. . .	111	15	23	96	28	73	12	45	9	33	6	24	8	18	7	10	3
Do. . .	West Durrus, . .	335	123	99	212	52	113	21	61	17	40	9	23	7	14	3	7	4
Do. . .	Kilcrohane, . .	573	297	202	276	41	74	22	33	5	11	–	6	3	6	2	3	1
Bere, . .	Kilcaskin, . .	561	350	152	211	37	59	11	22	5	11	1	6	1	5	2	4	2
Do. . .	Kilcathereen, . .	993	759	197	234	24	37	7	13	2	6	4	4	–	–	–	–	–
Do. . .	Killaconenagh, . .	1,126	760	271	366	56	95	27	39	3	12	–	9	3	9	1	6	5
Do. . .	Kilnamanagh, . .	754	506	206	248	27	42	9	15	5	6	–	1	–	1	–	1	1
	Total in Union, .	6,131	3,598	1,466	2,533	466	1,067	237	601	105	364	77	259	80	182	39	102	63
SUMMARY.	Baronies.																	
Co. Cork. .	Bantry, . .	1,678	788	316	890	201	574	128	373	59	245	57	186	58	129	24	71	47
Do. . .	Bere, . .	3,434	2,375	826	1,059	144	233	54	89	15	35	5	20	4	15	3	11	8
Do. .	*Western*—West Carberry, .	1,019	435	324	584	121	260	55	139	31	84	15	53	18	38	12	20	8
		6,131	3,598	1,466	2,533	466	1,067	237	601	105	364	77	259	80	182	39	102	63

Total *Gross* Annual Value, [not computed.] Total *Net* Annual Value, £71,682 13*s*. 5*d*. Rate of difference, £ per cent.

Henry B. Spencer, Clerk of the Union. 29th April, 1843.

Number of Tenements valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

BELFAST UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Antrim.																		
Upper Belfast, (outside the Boundary of the *Parliamentary* Borough,)	Belfast,	2,455	1,268	699	1,187	106	488	83	382	66	299	27	233	75	206	31	131	100
Parliamentary Borough of Belfast,	Do.	10,544	3,701	3,031	6,843	1,200	3,812	706	2,612	446	1,906	257	1,460	357	1,203	262	846	584
Municipal Borough of Belfast,	Do.	11,485	4,168	3,359	7,317	1,247	3,958	725	2,711	469	1,986	267	1,517	393	1,250	265	857	592
Co. Down.																		
Municipal Borough of Belfast,	Ballymacarrett,	1,097	608	345	489	66	144	17	78	10	61	7	51	9	44	13	35	22
Parliamentary ditto,	Do.	1,097	608	345	489	66	144	17	78	10	61	7	51	9	44	13	35	22
Upper Castlereagh, (outside the Boundary of the *Parliamentary* Borough,)	Do.	240	151	26	89	15	63	6	48	8	42	7	34	5	27	4	22	18
Do.	Castlereagh,	212	104	29	108	16	79	11	63	17	52	7	35	9	28	9	19	10
Lower Castlereagh,	Do.	122	63	11	59	9	48	10	39	7	29	5	22	6	17	4	11	7
Do.	Holywood,	687	345	104	342	83	238	36	155	35	119	13	84	28	71	4	43	39
Do.	Dundonald Church Quarter,	224	107	22	117	21	95	13	74	11	61	7	50	15	43	5	28	23
Do.	Ballyhackamore,	375	246	24	129	13	105	12	92	10	80	12	70	12	58	9	46	37
Co. Antrim.																		
Upper Belfast,	Greencastle,	354	223	48	131	8	83	3	75	11	72	6	61	9	55	3	46	43
Do.	Ballygomartin,	287	209	19	78	16	59	5	43	6	38	2	32	8	30	4	22	18
Do.	Ballymurphy,	281	159	24	122	16	98	9	82	8	73	12	65	11	53	10	42	32
Do.	Ballysillan,	181	63	24	118	27	94	30	67	18	37	6	19	9	13	–	4	4
Lower do.	Do.	190	117	20	73	9	53	11	44	8	33	4	25	9	21	3	12	9
Do.	Whitehouse,	607	393	63	214	32	151	18	119	8	101	13	93	24	80	5	56	51
Do.	Carnmoney,	598	358	64	240	51	176	39	125	27	86	18	59	24	41	6	17	11
	Total in Union,	18,454	8,115	4,553	10,339	1,688	5,786	1,009	4,098	696	3,089	403	2,393	610	1,990	372	1,380	1,008
SUMMARY.	Baronies.																	
Municipal Borough of Belfast,	. . . . .	12,582	4,776	3,704	7,806	1,313	4,102	742	2,789	479	2,047	274	1,568	402	1,294	278	892	614
Parliamentary Borough of Belfast,	. . . . .	11,641	4,309	3,376	7,332	1,266	3,956	723	2,690	456	1,967	264	1,511	366	1,247	275	881	606
Co. Antrim.	Lower Belfast,	1,395	868	147	527	92	380	68	288	43	220	35	177	57	142	14	85	71
Do.	Upper Belfast, (exclusive of the *Parliamentary* Borough,)	3,558	1,922	814	1,636	173	822	130	649	109	519	53	410	112	357	48	245	197
Co. Down.	Lower Castlereagh,	1,408	761	161	647	126	486	71	360	63	289	37	226	61	189	22	128	106
Do.	Upper Do., (exclusive of the *Parliamentary* Borough of Belfast,)	452	255	55	197	31	142	17	111	25	94	14	69	14	55	13	41	28
		18,454	8,115	4,553	10,339	1,688	5,786	1,009	4,098	696	3,089	403	2,393	610	1,990	372	1,380	1,008

Total *Gross* Annual Value, £319,804 10*s.* 9*d.* Total *Net* Annual Value, £259,300 19*s.* 6*d.* Rate of difference, £23 6*s.* 8*d.* per cent.

Wm. Boyce, Clerk of the Union. 25th November, 1842.

Observations of the Assistant Commissioner.

The Valuation of Belfast Union I believe to be fair and satisfactory, and as much in accordance with the Act as any Public Valuation can be made. In such a Town as Belfast it is totally impossible, correctly, to ascertain the letting value of large Shops and Merchants' Establishments, which vary from causes which are generally unknown. On houses of from £10 to £20 Value, the Valuation may perhaps be 10 per cent. under the actual rent; but this I conceive to be the outside extent, and this arises from the tendency always exhibited in Public Valuations, to keep them rather below the actual rent if possible.

26th January, 1842.

Edward Gulson.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Roscommon.																		
Boyle,	Boyle,	1,977	1,213	441	764	171	323	59	152	38	93	8	55	12	47	6	35	29
Do.	Rockingham,	597	374	126	223	39	97	10	58	9	48	4	39	2	35	4	33	29
Do.	Ardcarn,	286	720	214	266	32	52	8	20	2	12	1	10	3	9	4	6	2
Do.	Keadew,	1,186	810	301	376	41	75	9	34	8	25	4	17	1	13	2	12	10
Do.	Ballinameen,	100	60	19	40	5	21	8	16	1	8	–	7	2	7	–	5	5
Do.	Do.	363	176	122	187	53	65	3	12	1	9	2	8	–	6	2	6	4
Frenchpark,	Shankil,	460	231	137	229	59	92	17	33	3	16	4	13	–	9	1	9	8
Do.	Do.	319	166	97	153	28	56	7	28	4	21	3	17	5	14	1	9	8
Roscommon,	Croghan,	119	44	53	75	14	22	5	8	–	3	–	3	3	3	–	–	–
Frenchpark,	Do.	410	212	95	198	50	103	12	53	10	41	2	31	6	29	5	23	18
Boyle,	Breedogue,	31	12	11	19	1	8	4	7	2	3	–	1	–	1	–	1	1
Do.	Do.	457	265	142	192	27	50	9	23	1	14	1	13	4	12	4	8	4
Frenchpark,	Do.	161	74	38	87	22	49	8	27	5	19	1	14	1	13	2	12	10
Co. Sligo.																		
Coolavin,	Do.	714	430	211	284	53	73	9	20	6	11	–	5	1	5	3	4	1
Do.	Kilfree,	797	417	296	380	67	84	7	17	1	10	1	9	2	8	3	6	3
Do.	Coolavin,	369	177	122	192	24	70	19	46	5	27	2	22	8	20	3	12	9
Tyreril,	Shancogh,	716	355	229	361	59	132	29	73	15	44	5	29	8	24	6	16	10
Do.	Kilmactrany,	321	163	104	158	21	54	9	33	3	24	3	21	2	18	3	16	13
Do.	Ballinafad,	10	1	3	9	3	6	–	3	1	3	–	2	1	2	–	1	1
Do.	Toomour,	406	157	145	249	52	104	17	52	8	35	4	27	9	23	7	14	7
Corran,	Do.	488	201	202	287	47	85	11	38	7	27	4	20	4	16	1	12	11
Do.	Kilshaloy,	168	43	60	125	39	65	8	26	12	18	2	6	1	4	–	3	3
Do.	Kilturra,	180	139	31	41	6	10	3	4	–	1	–	1	–	1	–	1	1
Co. Mayo.																		
Costello,	Do.	11,335	6,440	3,199	4,895	913	1,696	271	783	142	512	51	370	75	319	57	244	187
	Total in Union,																	
SUMMARY.	Baronies.																	
Co. Roscommon.	Boyle,	5,287	3,401	1,207	1,886	339	679	110	340	70	230	19	160	26	141	21	115	94
Do.	Frenchpark,	1,399	716	454	683	153	229	34	76	5	42	7	37	7	30	7	23	16
Do.	Roscommon,	319	166	97	153	28	56	7	28	4	21	3	17	5	14	1	9	8
Co. Sligo.	Coolavin,	1,672	921	545	751	142	206	24	64	12	40	2	28	4	26	8	22	14
Do.	Tyreril,	1,416	696	458	720	107	262	57	155	24	98	10	74	19	64	12	45	33
Do.	Corran,	1,062	401	407	661	138	254	36	116	27	80	10	53	14	43	8	29	21
Co. Mayo.	Costello,	180	139	31	41	6	10	3	4	–	1	–	1	–	1	–	1	1
		11,335	6,440	3,199	4,895	913	1,696	271	783	142	512	51	370	75	319	57	244	187

Total *Gross* Annual Value, £98,079 6*s.* 5*d.* Total *Net* Annual Value, £81,262 6*s.* Rate of difference, £20 13*s.* 10½*d.* per cent.

Frederick Cary, Clerk of the Union. Boyle, 11th January, 1842.

Report made on the 17th September, 1842.—There has been no change made in the Valuation of this Union.—F. Cary.

Observations of the Assistant Commissioner.

As the Chairman, Lord Lorton, could not attend any meeting of the Guardians on the Valuation, I referred to the Vice-Chairman, Guy Lloyd, Esq., of Croghan, Boyle, who states—"I do not feel qualified to give an opinion "on the Valuation of any part of the Boyle Union but what is in my own immediate neighbourhood, and I am decidedly of opinion, that here the Valuation is lower than the actual letting value. The gross value is perhaps near "the letting value, though in many cases lower than it, but when the deductions are made for repairs and taxes (to both of which the Tenant is subject besides his rent,) it is reduced, in almost every holding of any extent, consider- "ably below the fair value."

The Clerk of the Guardians states—"In my opinion the Valuation upon which the Poor Rates of this Union are struck, may safely be computed at 5 per cent. under the letting value."

The number of objections entered during the 21 days on which the Valuation was exhibited, 833. The number dismissed, 354. The Valuator's estimates lowered in 458, and raised in 21 cases.

W. J. Hancock.

19th January, 1842.

Number of Tenements valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CAHIRCIVEEN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Kerry.																		
Iveragh,	Cahir,	1,113	764	277	349	43	72	11	29	8	18	4	10	3	6	2	3	1
Do.	Valentia,	545	448	68	97	12	29	3	17	7	14	2	7	–	5	1	5	4
Do.	Killemanagh,	453	288	112	165	37	53	6	16	3	10	1	7	2	6	1	4	3
Do.	Prior,	489	283	150	206	41	56	11	15	2	4	1	2	–	1	1	1	–
Do.	Killynaan,	628	408	168	220	34	52	8	18	5	10	3	5	1	2	1	1	–
Do.	Drumod,	813	504	227	309	51	82	17	31	8	14	2	6	2	4	1	2	1
Do.	Glenbeigh,	364	305	40	59	11	19	2	8	1	6	1	5	1	4	2	3	1
Magonihy,	Do.	108	90	13	18	1	5	2	4	–	2	–	2	–	2	–	2	2
Dunkerron,	Do.	62	30	18	32	5	14	2	9	2	7	1	5	4	4	–	–	–
Do.	Killorglin,	296	186	73	110	18	37	6	19	6	13	3	7	2	4	1	2	1
Do.	Glencar,	154	53	66	101	19	35	11	16	1	5	2	4	2	2	–	–	–
	Total in Union,	5,025	3,359	1,212	1,666	272	454	79	182	43	103	20	60	17	40	10	23	13
SUMMARY.	Baronies.																	
Co. Kerry.	Dunkerron,	512	269	157	243	42	86	19	44	9	25	6	16	8	10	1	2	1
Do.	Iveragh,	4,405	3,000	1,042	1,405	229	363	58	134	34	76	14	42	9	28	9	19	10
Do.	Magonihy,	108	90	13	18	1	5	2	4	–	2	–	2	–	2	–	2	2
		5,025	3,359	1,212	1,666	272	454	79	182	43	103	20	60	17	40	10	23	13

Total *Gross* Annual Value, £35,813 18*s.* 9*d.*

Total *Net* Annual Value, £27,699 10*s.*

Rate of difference, £29 5*s.* 10½*d.* per cent.

Daniel Mahony, Clerk of the Union. 22nd December, 1841.

Note made on the 6th December, 1842.—Having carefully examined the above Return of Tenements, and compared it with the Valuation Books, I find that there is no alteration to be made in it.—Daniel Mahony.

Observations of the Assistant Commissioner.

The Observations made upon the Killarney Valuation apply to this also.

22nd January, 1842.

W. J. Voules.

CALLAN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Kilkenny.																		
Shillelogher, Kells, Callan Liberties,	Callan,	549	413	67	136	23	69	16	46	12	30	10	18	3	8	2	5	3
Do.	Do.	825	589	126	236	58	110	24	52	14	28	3	14	6	11	–	5	5
Cranagh,	Do.	20	6	2	14	1	12	4	11	1	7	1	6	3	5	–	2	2
Shillelogher,	Do.	234	68	29	166	21	137	20	116	8	96	13	88	19	75	15	56	41
Kells,	Do.	359	114	64	245	59	181	36	122	18	86	10	68	21	58	7	37	30
Do.	Killamury,	227	91	32	136	24	104	11	80	16	69	16	53	15	37	6	22	16
Do.	Kilmagany,	188	68	28	120	18	92	14	74	11	60	4	49	14	45	13	31	18
Do.	Donemaggin,	216	70	37	146	22	109	18	87	17	69	10	52	8	42	9	34	25
Do.	Kells,	183	94	27	89	10	62	7	52	7	45	2	38	6	36	4	30	26
Shillelogher,	Do.	23	6	6	17	1	11	3	10	1	7	2	6	2	4	1	2	1
Do.	Burnchurch,	143	41	31	102	12	71	9	59	6	50	9	44	19	35	5	16	11
Do.	Grove,	147	71	25	76	19	51	8	32	6	24	5	18	4	13	2	9	7
Cranagh,	Do.	28	12	5	16	4	11	1	7	–	6	1	6	–	5	1	5	4
Do.	Kilmanagh,	227	86	34	141	22	107	19	85	12	66	11	54	17	43	8	26	18
Knocktopher,	Knocktopher,	442	245	74	197	44	123	27	79	12	52	9	40	8	31	5	23	18
Do.	Ballyhale,	138	70	15	68	21	53	11*	32	3	21	9	18	8	9	1	1	–
Co. Tipperary.																		
Slievardagh,	Ballingarry,	894	405	127	489	108	362	67	254	49	187	26	138	26	112	18	86	68
Do.	Lismolin,	227	46	43	181	33	138	22	105	16	83	12	67	12	55	14	43	29
Do.	Mullinahone,	700	346	136	354	61	218	39	157	18	118	27	100	20	73	14	53	39
	Total in Union,	5,770	2,841	908	2,929	561	2,021	356	1,460	227	1,104	180	877	211	697	125	486	361
SUMMARY.	Baronies.																	
Co. Kilkenny.	Cranagh,	275	104	41	171	27	130	24	103	13	79	13	66	20	53	9	33	24
Do.	Callan Division of Kells,	825	589	126	236	58	110	24	52	14	28	3	14	6	11	–	5	5
Do.	Do. Shillelogher,	549	413	67	136	23	69	16	46	12	30	10	18	3	8	2	5	3
Do.	Kells, (exclusive of Callan Liberties.)	1,173	437	188	736	133	548	86	415	69	329	42	260	64	218	39	154	115
Do.	Knocktopher,	580	315	89	265	65	176	38	111	15	73	18	58	16	40	6	24	18
Do.	Shillelogher, (exclusive of Callan Liberties,)	547	186	91	361	53	270	40	217	21	177	29	156	44	127	23	83	60
Co. Tipperary.	Slievardagh,	1,821	797	306	1,024	202	718	128	516	83	388	65	305	58	240	46	182	136
		5,770	2,841	908	2,929	561	2,021	356	1,460	227	1,104	180	877	211	697	125	486	361

Total *Gross* Annual Value, £107,833 5*s.* Total *Net* Annual Value, £84,915 7*s.* 9½*d.* Rate of difference, £28 19*s.* 8¼*d.* per cent.

Edward Kickham, Clerk of the Union. 22nd January, 1842.

Note made on the 26th September, 1842.—No change has been made in the Valuation of the rateable property within the Callan Poor Law Union, up to this date.—Richard Colleton, Clerk of the Union.

Revised, 18th July, 1843.—Richard Colleton.

Observations of the Assistant Commissioner.

The Valuation of Callan Union appeared on revision, to have been moderate. The Valuators aimed at laying on a reasonable letting value; and so the Valuation may be a shade or two lower than the actual letting value: to this there are a few exceptions, particularly where the Tenant holds immediately from the Landlord in fee.

11th February, 1842.

John O'Donoghue.

Number of Tenements valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CARLOW UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Carlow.																		
Carlow Barony, except portion in the Borough,	Carlow,	789	261	120	528	86	408	54	322	36	268	41	232	40	191	23	151	128
Borough of Carlow,	Do.	1,343	759	260	584	103	324	79	221	60	142	39	82	33	43	3	10	7
Queen's Co.																		
Borough of Carlow,	Graigue,	344	302	19	42	7	23	5	16	2	11	1	9	5	8	–	3	3
Slievemarigy, except portion in Borough of Carlow,	Do.	631	235	179	396	80	217	42	137	21	95	22	74	11	52	11	41	30
Do.	Shrule,	605	234	132	371	69	239	35	170	27	135	13	108	24	95	18	71	53
Do.	Arlos,	587	263	152	324	52	172	38	120	17	82	16	65	10	49	11	39	28
Do.	Idrone, West,	103	46	20	57	5	37	11	32	1	21	4	20	5	16	1	11	10
Co. Carlow.																		
Idrone, West,	Do.	1,059	416	209	643	116	434	103	318	59	215	45	156	29	111	26	82	56
Do. East,	Borris,	658	341	110	317	54	207	30	153	22	123	16	101	35	85	14	50	36
Do.	Bagnalstown,	666	385	92	281	50	189	22	139	12	117	7	105	23	98	12	75	63
Do.	Kiltennel,	851	472	144	379	81	235	57	154	30	97	18	67	21	49	12	28	16
Do.	Myshal,	626	327	102	299	55	197	35	142	23	107	9	84	30	75	13	45	32
Forth,	Do.	5	–	1	5	–	4	–	4	–	4	–	4	2	4	–	2	2
Do.	Barragh,	512	151	96	361	62	265	30	203	32	173	20	141	37	121	23	84	61
Do.	Fenagh and Nurney,	4	2	–	2	–	2	–	2	–	2	–	2	–	2	1	2	1
Idrone, East,	Do.	532	284	66	248	35	182	28	147	9	119	12	110	24	98	10	74	64
Carlow,	Do.	84	21	9	63	6	54	7	48	5	41	5	36	8	31	4	23	19
Do.	Kellistown,	116	27	15	89	13	74	5	61	2	56	4	54	9	50	4	41	37
Forth,	Do.	227	69	23	158	23	135	14	112	10	98	9	88	7	79	11	72	61
Rathvilly,	Tullow,	808	328	164	480	84	316	57	232	38	175	21	137	35	116	24	81	57
Carlow,	Grangeford,	279	72	40	207	26	167	19	141	18	122	18	104	16	86	11	70	59
Co. Kildare.																		
Kilkea and Moone,	Do.	36	12	11	24	3	13	1	10	2	9	1	7	2	6	1	4	3
	Total in Union,	10,865	5,007	1,964	5,858	1,010	3,894	672	2,884	426	2,212	321	1,786	406	1,465	233	1,059	826
SUMMARY.	Baronies.																	
Borough of Carlow,		1,687	1,061	279	626	110	347	84	237	62	153	40	91	38	51	3	13	10
County Carlow.	Carlow, except part in Borough,	1,268	381	184	887	131	703	85	572	61	487	68	426	73	358	42	285	243
Do.	Forth,	748	222	120	526	85	406	44	321	42	277	29	235	46	206	35	160	125
Do.	Idrone, East,	3,333	1,809	514	1,524	275	1,010	172	735	96	563	62	467	133	405	61	272	211
Do.	Do., West,	1,059	416	209	643	116	434	103	318	59	215	45	156	29	111	26	82	56
Do.	Rathvilly,	808	328	164	480	84	316	57	232	38	175	21	137	35	116	24	81	57
Queen's County.	Slievemarigy, except portion in Carlow Borough,	1,926	778	483	1,148	206	665	126	459	66	333	55	267	50	212	41	162	121
Co. Kildare.	Kilkea and Moone,	36	12	11	24	3	13	1	10	2	9	1	7	2	6	1	4	3
		10,865	5,007	1,964	5,858	1,010	3,894	672	2,884	426	2,212	321	1,786	406	1,465	233	1,059	826

Total *Gross* Annual Value, £216,778 18*s.* 1*d.*

Total *Net* Annual Value, £173,930 1*s.*

Rate of difference, £24 12*s.* 8½*d.*

Robert Davies, Clerk of the Union. 12th July, 1843.

Observations of the Assistant Commissioner.

The Valuator reports, that he considers, where solvent Tenants hold directly under a head Landlord, that the difference generally between the Rating value, and the rent paid, would be about five shillings per Irish acre; but where there is sub-letting, the difference would be eight or nine shillings.

R. M. MUGGERIDGE.

CARRICKMACROSS UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Monaghan.																		
Farney,	Carrickmacross,	1,048	561	251	487	103	236	53	133	24	80	12	56	23	44	12	21	9
Do.	Raferagh,	543	299	176	244	38	68	15	30	6	15	5	9	3	4	1	1	–
Do.	Drumgurra,	482	234	161	248	49	87	15	38	15	23	6	8	1	2	1	1	–
Do.	Ballymackney,	404	210	86	194	52	108	27	56	10	29	5	19	8	14	1	6	5
Do.	Drumcarrow,	453	233	156	220	43	64	14	21	2	7	3	5	2	2	–	–	–
Do.	Enagh,	455	222	147	233	55	86	14	31	6	17	2	11	5	9	–	4	4
Do.	Lough Fea,	312	137	90	175	44	85	20	41	6	21	2	15	4	13	3	9	6
Do.	Drumboory,	263	98	72	165	39	93	22	54	11	32	4	21	1	17	2	16	14
Do.	Killybegs,	382	166	135	216	39	81	21	42	5	21	3	16	5	13	–	8	8
Do.	Donaghmoyne,	348	157	111	191	33	80	17	47	8	30	7	22	7	15	–	8	8
Do.	Kilmurry,	418	248	123	170	20	47	14	27	2	13	4	11	4	7	–	3	3
Do.	Crossalare,	472	310	114	162	38	48	5	10	2	5	1	3	1	2	1	1	–
Do.	Bocks,	441	265	122	176	40	54	10	14	–	4	1	4	1	3	1	2	1
Cremorne,	Corrachara,	214	63	79	151	42	72	16	30	6	14	4	8	1	4	1	3	2
	Total in Union,	6,235	3,203	1,823	3,032	635	1,209	263	574	103	311	59	208	66	149	23	83	60
SUMMARY.	Baronies.																	
Co. Monaghan.	Cremorne,	214	63	79	151	42	72	16	30	6	14	4	8	1	4	1	3	2
Do.	Farney,	6,021	3,140	1,744	2,881	593	1,137	247	544	97	297	55	200	65	145	22	80	58
		6,235	3,203	1,823	3,032	635	1,209	263	574	103	311	59	208	66	149	23	83	60

Total *Gross* Annual Value, £54,869 17*s*. Total *Net* Annual Value, £46,257. Rate of difference, £18 12*s*. 3½*d*. per cent.

W. G. Smith, Clerk of the Union. 3rd January, 1842.

Note made on the 20th September, 1842.—No change has (to my knowledge) taken place affecting this Return or *the Statement* [of Gross and Net Value] since they were furnished.—W. G. Smith.

Observations of the Assistant Commissioner.

The Valuation of the Carrickmacross Union is very satisfactorily computed. The Shirley Estates comprise nearly one-half of the entire Union, and as the property is all let *at Will* on *recent Surveys and Valuations*, the rent is a very fair criterion of actual value. I have had access to the Books of the Shirley Office, and I find that the Poor Law Valuation is equal to the amount of the actual rents. The particulars of the rent and the Poor Law Valuation of 167 Townlands in this Union have already been sent by me to the Commissioners, and by them published in the Annual Report of 1841, and nothing can more certainly show the satisfactory manner in which the Poor Law Valuation of this Union has been perfected.

8th January, 1842.

Edward Gulson.

Number of Tenements valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CARRICK-ON-SHANNON UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Leitrim.																		
Drumahaire,	Drumreilly,	512	286	176	226	41	50	5	9	2	4	2	2	–	–	–	–	–
Leitrim,	Drumshambo,	848	557	232	291	45	59	7	14	5	7	1	2	1	1	–	–	–
Do.	Kiltubrid,	574	397	150	177	15	27	2	12	2	10	–	8	3	8	2	5	3
Do.	Keshcarrigan,	748	437	241	311	47	70	6	23	8	17	2	9	3	7	–	4	4
Do.	Leitrim,	740	432	220	308	47	88	15	41	7	26	3	19	5	16	2	11	9
Do.	Drumsna,	551	353	110	198	44	88	13	44	8	31	7	23	6	16	2	10	8
Do.	Carrick-on-Shannon,	1,027	646	242	381	83	139	27	56	7	29	3	22	9	19	3	10	7
Co. Roscommon.																		
Boyle,	Tumna,	598	377	143	221	46	78	16	32	9	16	3	7	4	4	–	–	–
Do.	Killukin,	625	341	165	284	62	119	17	57	12	40	2	28	7	26	4	19	15
Do.	Creeve,	108	25	40	83	20	43	6	23	6	17	3	11	3	8	1	5	4
Frenchpark,	Do.	222	123	54	99	14	45	9	31	3	22	5	19	3	14	–	11	11
Roscommon,	Aughrim,	637	374	190	263	36	73	7	37	3	30	2	27	6	25	1	19	18
Do.	Elphin,	1,033	739	198	294	51	96	17	45	10	28	1	18	1	17	6	16	10
Do.	Gillstown,	36	26	5	10	4	5	–	1	–	1	–	1	–	1	–	1	1
Ballintober North,	Do.	561	418	112	143	20	31	2	11	2	9	1	7	1	6	2	5	3
Do.	Kilmore,	745	492	170	253	35	83	11	48	8	37	–	29	4	29	5	25	20
Do.	Kilglas,	768	624	104	144	23	40	9	17	3	8	1	5	3	4	–	1	1
	Total in Union,	10,333	6,647	2,552	3,686	633	1,134	169	501	95	332	36	237	59	201	28	142	114
SUMMARY.	Baronies.																	
Co. Leitrim.	Drumahaire,	512	286	176	226	41	50	5	9	2	4	2	2	–	–	–	–	–
Do.	Leitrim,	4,488	2,822	1,195	1,666	281	471	70	190	37	120	16	83	27	67	9	40	31
Co. Roscommon.	Ballintober North,	2,074	1,534	386	540	78	154	22	76	13	54	2	41	8	39	7	31	24
Do.	Boyle,	1,331	743	348	588	128	240	39	112	27	73	8	46	14	38	5	24	19
Do.	Frenchpark,	222	123	54	99	14	45	9	31	3	22	5	19	3	14	–	11	11
Do.	Roscommon,	1,706	1,139	393	567	91	174	24	83	13	59	3	46	7	43	7	36	29
		10,333	6,647	2,552	3,686	633	1,134	169	501	95	332	36	237	59	201	28	142	114

Total *Gross* Annual Value, £74,817 4*s.* 6½*d.*

Total *Net* Annual Value, £61,450 2*s.* 4*d.*

Rate of difference, £21 15*s.* 0½*d.* per cent.

Wm. Rutherford, Clerk of the Union. 11th January, 1842.

Note made on the 14th September, 1842.—No change whatever affecting this Return has been made in the Valuation since it was furnished.—Wm. Rutherford.

Observations of the Assistant Commissioner.

The Chairman of the Union, John Reynolds Peyton, Esq., of Laheen, Keshcarrigan, states:—"I have paid particular attention to the Districts of Keshcarrigan, Kiltubrid, Leitrim, Carrick-on-Shannon, and other places where "I have property, or represent it as being heir to my Aunt and Mother. On the whole I think the Valuation a fair one. My maxim is 'Live and let Live': you will not get the middle men to agree with me in this opinion. Some "demesnes, and feeding lands have been valued low. I have spoken to a friend of mine relative to the Valuation; he is a man of experience: he agrees with me in thinking the Valuation a fair one."

The Clerk of the Guardians states:—"I also beg to state that in my opinion the proportion which the Valuation made, and now rateable, bears to the actual value of property in this Union, may be on an average about one-fifth "lower than the real or letting Value."

The number of objections lodged against the Valuation when exhibited for 21 days was 659. The Guardians dismissed 250. The Valuator's estimates were lowered in 447 cases, and raised in 82 cases. These numbers make more than the cases originally entered, because one man lodged objections for himself and partners in undivided tracts of land.

Wm. John Hancock.

CARRICK-ON-SUIR UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tipperary.																		
Iffa and Offa East,	Kilcash,	229	119	39	110	19	71	15	52	9	37	4	28	8	24	6	16	10
Do.	Carrick-on-Suir,	1,974	1,152	267	822	149	555	92	406	67	314	55	247	72	192	37	120	83
Slievardagh,	Do.	44	7	8	37	4	29	2	25	11	23	5	12	–	7	–	7	7
Do.	Grange Mockler,	305	129	44	176	36	132	18	96	15	78	12	63	28	51	12	23	11
Co. Kilkenny.																		
Kells,	Tullahaught,	234	103	46	131	29	85	23	56	6	33	7	27	11	20	4	9	5
Do.	Kilmagraney,	48	8	17	40	8	23	6	15	2	9	2	7	5	5	–	–	–
Knocktopher,	Do.	52	10	11	42	19	31	4	12	1	8	3	7	1	4	1	3	2
Do.	Monkeely,	79	21	13	58	12	45	10	33	7	23	3	16	3	13	5	10	5
Iverk,	Do.	42	9	14	33	11	19	7	8	–	1	1	1	–	–	–	–	–
Do.	Clonmore,	138	36	16	102	13	86	17	73	11	56	10	45	11	35	8	24	16
Do.	Owning,	268	78	51	190	31	139	29	108	21	79	11	58	6	47	10	41	31
Do.	Piltown,	487	201	82	286	57	204	30	147	25	117	31	92	23	61	14	38	24
Co. Waterford.																		
Upper Third,	Kilmeaden,	90	18	11	72	3	61	6	58	5	52	4	47	6	43	6	37	31
Do.	Mothell,	142	25	18	117	4	99	8	95	7	87	6	80	12	74	9	62	53
Do.	Portlaw,	538	454	28	84	7	56	4	49	4	45	4	41	5	37	12	32	20
Do.	Kilmoleran,	952	537	87	415	55	328	47	273	28	226	30	198	50	168	27	118	91
	Total in Union,	5,622	2,907	752	2,715	457	1,963	318	1,506	219	1,188	188	969	241	781	151	540	389
SUMMARY.	Baronies.																	
Co. Tipperary.	Iffa and Offa East,	2,203	1,271	306	932	168	626	107	458	76	351	59	275	80	216	43	136	93
Do.	Slievardagh,	349	136	52	213	40	161	20	121	26	101	17	75	28	58	12	30	18
Co. Kilkenny.	Iverk,	935	324	163	611	112	448	83	336	57	253	53	196	40	143	32	103	71
Do.	Kells,	282	111	63	171	37	108	29	71	8	42	9	34	16	25	4	9	5
Do.	Knocktopher,	131	31	24	100	31	76	14	45	8	31	6	23	4	17	6	13	7
Co. Waterford.	Upper Third,	1,722	1,034	144	688	69	544	65	475	44	410	44	366	73	322	54	249	195
		5,622	2,907	752	2,715	457	1,963	318	1,506	219	1,188	188	969	241	781	151	540	389

Total *Gross* Annual Value, £122,166 3*s.* 5*d.* Total *Net* Annual Value, £90,015 15*s.* 3*d.* Rate of difference, £35 14*s.* 4*d.* per cent.

Charles Dooly, Clerk of the Union. 3rd January, 1842.

Note made on the 15th September, 1842.—Referring to your Circular of the 12th instant, relative to this Return of the Number of Tenements in this Union valued for Poor Rates, and the statement bearing date Feb. 3, 1842, of the total gross and net value of property liable to Poor Rates, I beg to state, that, since, there has been no change in the Valuation affecting either, of which I am officially cognizant.—Charles Dooly.

Observations of the Assistant Commissioner.

The Valuation of Carrick-on-Suir is a little lower than the rents, yet somewhat higher than that of the adjoining Union of Clonmel. It is tolerably even.

John O'Donoghue.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CASHEL UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tipperary.																		
Parliamentary Borough of Cashel	Cashel,	1,473	1,039	145	434	102	289	39	187	41	148	30	107	40	77	17	37	20
Middlethird, (except the portion in the *Parliamentary* Borough of Cashel,)	Do.	787	329	112	458	88	346	59	258	53	199	23	146	51	123	22	72	50
Do.	Ballysheelan,	591	311	103	280	59	177	39	118	24	79	12	55	9	43	7	34	27
Do.	Ardmayle,	263	105	45	158	34	113	21	79	10	58	6	48	13	42	5	29	24
Do.	Gaile,	286	156	44	130	34	86	12	52	10	40	3	30	13	27	4	14	10
Do.	Magorban,	328	145	38	183	30	145	27	115	13	88	10	70	11	60	11	49	38
Do.	Knockgraffon,	683	291	114	392	65	278	47	213	29	166	23	137	42	114	21	72	51
Do.	Tullamain,	256	135	28	121	17	93	4	76	14	72	5	58	13	53	6	40	34
Do.	Fethard,	1,350	908	170	442	77	272	48	195	31	147	23	116	28	93	24	65	41
Do.	Peppardstown,	443	220	48	223	38	175	26	137	21	111	20	90	17	70	6	53	47
Do.	Drangan,	416	205	53	211	41	158	23	117	30	94	15	64	21	49	8	28	20
Do.	Cloneen,	263	123	37	140	17	103	16	86	16	70	12	54	7	42	9	35	26
Do.	Kiltinan,	320	166	31	154	16	123	18	107	14	89	4	75	18	71	10	53	43
Kilnamanagh,	Clonoulty,	548	272	99	276	70	177	30	107	22	77	12	55	11	43	9	32	23
Do.	Clogher,	370	181	72	189	37	117	20	80	20	60	8	40	7	32	6	25	19
Do.	Kilpatrick,	663	362	112	301	62	189	34	127	27	93	10	66	19	56	11	37	26
Slievardagh,	Gracetown,	391	225	54	166	23	112	28	89	17	61	9	44	9	35	3	26	23
Do.	Killenaule,	660	433	79	227	48	148	28	100	17	72	13	55	16	42	12	26	14
	Total in Union,	10,091	5,606	1,384	4,485	858	3,101	519	2,243	414	1,724	238	1,310	345	1,072	191	727	536
SUMMARY.	Baronies.																	
Borough of Cashel,		1,473	1,039	145	434	102	289	39	187	41	148	30	107	40	77	17	37	20
Co. Tipperary.	Middlethird (exclusive of Cashel Borough),	5,986	3,094	823	2,892	516	2,069	340	1,553	270	1,213	156	943	243	787	133	544	411
Do.	Kilnamanagh,	1,581	815	283	766	169	483	84	314	69	230	30	161	37	131	26	94	68
Do.	Slievardagh,	1,051	658	133	393	71	260	56	189	34	133	22	99	25	77	15	52	37
		10,091	5,606	1,384	4,485	858	3,101	519	2,243	414	1,724	238	1,310	345	1,072	191	727	536

Total *Gross* Annual Value, £167,695 14*s.* 8*d.* Total *Net* Annual Value, £129,456 16*s.* Rate of difference, £29 10*s.* 9*d.* per cent.

Thomas M'Loughlin, Clerk of the Union. Cashel, 5th February, 1842.

Note made on the 6th October, 1842.—I beg to return you the accompanying Return of Tenements in this Union. I have examined the whole over again, and find no cause to change any part of it, except the Net Annual Value, which is now £129,456 16*s.*, owing to some changes of property which occurred since the Return was first made.—Thomas M'Loughlin.

Observations of the Assistant Commissioner.

The proportion which the Net Annual Value of the rateable property in the Cashel Union bears to the average letting value, is, in the Rural Divisions 15 per cent. under the letting value, and in the neighbourhood of Towns 20 per cent. under the same. These proportions are nearly general throughout the Union

11th February, 1842.

W. H. T. Hawley.

CASTLEBAR UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Mayo.																		
Carra,	Castlebar,	1,930	1,374	311	556	98	245	47	147	29	100	16	71	28	55	10	27	17
Do.	Turlough,	1,219	1,038	134	181	19	47	11	28	4	17	3	13	3	10	3	7	4
Do.	Drum,	973	731	178	242	21	64	12	43	6	31	2	25	6	23	3	17	14
Do.	Ballintubber,	1,200	1,055	107	145	17	38	6	21	1	15	1	14	3	13	3	10	7
Do.	Ballyhean,	678	557	98	121	11	23	1	12	1	11	1	10	5	9	–	4	4
Do.	Breafy,	405	305	67	100	15	33	5	18	–	13	–	13	2	13	4	11	7
Do.	Strade,	240	155	69	85	11	16	5	5	–	–	–	–	–	–	–	–	–
Gallen,	Do.	1,081	579	351	502	89	151	17	62	16	45	7	29	11	22	1	11	10
Clanmorris,	Balla,	357	249	76	108	15	32	1	17	1	16	4	15	1	11	–	10	10
Carra,	Do.	371	256	87	115	14	28	5	14	1	9	–	8	1	8	2	7	5
Do.	Islandady,	650	595	51	55	2	4	–	2	–	2	–	2	–	2	1	2	1
Burrishoole,	Do.	56	53	3	3	–	–	–	–	–	–	–	–	–	–	–	–	–
Tyrawley,	Addergoole,	1,118	917	150	201	24	51	6	27	6	21	3	15	7	12	–	5	5
	Total in Union,	10,278	7,864	1,682	2,414	336	732	116	396	65	280	37	215	67	178	27	111	84
SUMMARY.	Baronies.																	
Co. Mayo.	Burrishoole,	56	53	3	3	–	–	–	–	–	–	–	–	–	–	–	–	–
Do.	Carra,	7,666	6,066	1,102	1,600	208	493	92	290	42	198	23	156	48	133	26	85	59
Do.	Clanmorris,	357	249	76	108	15	32	1	17	1	16	4	15	1	11	–	10	10
Do.	Gallen,	1,081	579	351	502	89	151	17	62	16	45	7	29	11	22	1	11	10
Do.	Tyrawley,	1,118	917	150	201	24	51	6	27	6	21	3	15	7	12	–	5	5
		10,278	7,864	1,682	2,414	336	732	116	396	65	280	37	215	67	178	27	111	84

Total *Gross* Annual Value, £58,476 13*s.* 8½*d.* Total *Net* Annual Value, £50,997 15*s.* 2½*d.* Rate of difference, £14 13*s* 3½*d.* per cent.

3rd November, 1842.

James O'Malley, Clerk of the Union.

Observations of the Assistant Commissioner.

The Valuation of the Castlebar Union was made by Messrs. O'Malley and Lynch, both of whom were well conversant with the value of land in the district. The objections to the Valuation were but few, and these were satisfactorily arranged. A Rate has been struck for above three months, and no appeal lodged against it. On the whole I should say that the Valuation is a good one, and may be about 10 per cent. below *recent* lettings of land in the Union.

January 2nd, 1843

Joseph Burke.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CASTLEBLAYNEY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Monaghan																		
Cremorne,	Castleblayney,	1,126	683	264	443	99	179	39	80	19	41	10	22	4	12	1	8	7
Do.	Churchill,	628	321	170	307	71	137	30	66	13	36	9	23	12	14	2	2	–
Do.	Greagh,	501	300	137	201	32	64	19	32	6	13	2	7	4	5	1	1	–
Do.	Bellatrain,	601	315	189	286	61	97	16	36	8	20	3	12	5	9	–	4	4
Do.	Creeve,	698	366	220	332	71	112	24	41	6	17	2	11	4	9	2	5	3
Do.	Laragh,	446	225	147	221	57	74	12	17	2	5	1	3	–	2	1	2	1
Do.	Annayalla,	467	274	140	193	42	53	6	11	5	5	–	–	–	–	–	–	–
Do.	Mullyash,	361	146	100	215	48	115	33	67	7	34	16	27	8	11	3	3	–
Do.	Carrickaslane,	449	206	128	243	64	115	26	51	7	25	11	18	6	7	1	1	–
Do.	Cremartin,	835	479	258	356	68	98	16	30	4	14	4	10	2	6	–	4	4
Do.	Ballybay,	808	506	149	302	64	153	34	89	13	55	11	42	14	31	7	17	10
Monaghan,	Do.	26	15	6	11	1	5	1	4	2	3	1	1	–	–	–	–	–
Farney,	Broomfield,	648	429	165	219	26	54	8	28	8	20	4	12	3	8	2	5	3
Co. Armagh.																		
Upper Fews,	Newtown Hamilton,	955	633	221	322	70	101	21	31	4	10	3	6	–	3	3	3	–
Do.	Camly,	378	209	126	169	26	43	6	17	7	11	2	4	1	2	–	1	1
Do.	Crossmaglen,	902	640	208	262	35	54	9	19	5	10	2	5	2	3	1	1	–
Do.	Creggan,	431	269	109	162	29	53	7	24	6	17	2	11	2	9	2	7	5
Do.	Sheetrim,	471	277	120	194	48	74	14	26	7	12	1	5	2	4	1	2	1
Do.	Dorsey,	447	288	108	159	28	51	9	23	3	14	4	11	3	7	3	4	1
Upper Orior,	Do.	169	124	40	45	4	5	1	1	–	–	–	–	–	–	–	–	–
	Total in Union,	11,347	6,705	3,005	4,642	944	1,637	331	693	132	362	88	230	72	142	30	70	40
SUMMARY.	Baronies.																	
Co. Armagh.	Upper Fews,	3,584	2,316	892	1,268	236	376	66	140	32	74	14	42	10	28	10	18	8
Do.	Upper Orior,	169	124	40	45	4	5	1	1	–	–	–	–	–	–	–	–	–
Co. Monaghan.	Cremorne,	6,920	3,821	1,902	3,099	677	1,197	255	520	90	265	69	175	59	106	18	47	29
Do.	Farney,	648	429	165	219	26	54	8	28	8	20	4	12	3	8	2	5	3
Do.	Monaghan,	26	15	6	11	1	5	1	4	2	3	1	1	–	–	–	–	–
		11,347	6,705	3,005	4,642	944	1,637	331	693	132	362	88	230	72	142	30	70	40

Total *Gross* Annual Value, £78,008 15*s.* 7½*d.* Total *Net* Annual Value, £65,623 17*s.* 6*d.* Rate of difference, £18 17*s.* 7*d.* per cent.

Blayney Grier, Clerk of the Union. 19th October, 1842.

Observations of the Assistant Commissioner.

The Valuation of Castleblayney Union is considerably below the actual value. I have from time to time used my best efforts with the Board of Guardians, and with the Valuators, to have the Valuation made more in accordance with the Act of Parliament, but the majority of the Board are for depressing the Valuation below that at which it ought to be fixed. The Valuators of the Castleblayney Union, are not, in my estimation, of that competency which is necessary to ensure an accurate and legal Valuation of the Property in the Union. The more I see of their Valuation, the more I am convinced that it is full 20 per cent. under the actual letting value on the whole.

E. Gulson.

CASTLEDERG UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tyrone.																		
Omagh,	Castlederg,	237	70	65	167	44	102	22	58	11	36	7	25	11	18	1	7	6
Do.	Lisnacloon,	299	119	106	180	50	74	14	24	3	10	2	7	3	5	1	2	1
Do.	Corgary,	127	45	58	82	13	24	6	11	–	5	1	5	1	4	2	3	1
Do.	Tullycar,	89	60	21	29	6	8	2	2	–	–	–	–	–	–	–	–	–
Do.	Killeter,	200	98	68	102	22	34	9	12	1	3	1	2	1	1	–	–	–
Do.	Killen,	199	90	59	109	24	50	10	26	8	16	3	8	3	5	2	2	–
Do.	Castlegore,	193	21	64	172	49	108	24	59	17	35	9	18	3	9	3	6	3
Do.	Clare,	223	66	87	157	41	70	12	29	8	17	2	9	2	7	–	5	5
Do.	Bomackatall,	148	58	55	90	25	35	3	10	3	7	2	4	1	2	–	1	1
Do.	Drumquin, West,	132	76	26	56	18	30	5	12	2	7	2	5	1	3	–	2	2
Do.	Tullig,	164	91	62	73	8	11	1	3	2	2	–	–	–	–	–	–	–
Do.	Dooish,	183	56	82	127	23	45	10	22	3	12	4	9	3	5	1	2	1
Strabane,	Magheracreggan,	126	9	28	117	39	89	23	50	14	27	6	13	4	7	2	3	1
Do.	Listymore,	100	14	17	86	18	69	18	51	11	33	10	22	9	12	1	3	2
	Total in Union,	2,420	873	798	1,547	380	749	159	369	83	210	49	127	42	78	13	36	23
SUMMARY.	Baronies.																	
Co. Tyrone.	Omagh,	2,194	850	753	1,344	323	591	118	268	58	150	33	92	29	59	10	30	20
Do.	Strabane,	226	23	45	203	57	158	41	101	25	60	16	35	13	19	3	6	3
		2,420	873	798	1,547	380	749	159	369	83	210	49	127	42	78	13	36	23

Total *Gross* Annual Value, £28,169 15*s.* 4*d.*

Total *Net* Annual Value, £21,814 16*s.* 6*d.*

Rate of difference, £29 2*s.* 7¾*d.* per cent.

David Johnston, Clerk of the Union. 24th December, 1841.

Note made on the 15th September, 1842.—I hereby certify that no alteration has been made in the Tenements or Valuation of the Castlederg Union since 24th December, 1841.—David Johnston.

Observations of the Assistant Commissioner.

I believe this Valuation to be sound and good, though there are some errors which must hereafter be corrected. It is under the letting value.

9th January 1842.

Chas S. Clements.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CASTLEREA UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Roscommon.																		
Frenchpark,	Frenchpark,	1,228	833	267	395	71	128	26	57	14	31	4	17	4	13	–	9	9
Do.	Artagh,	810	512	213	298	41	85	18	44	6	26	5	20	6	15	4	9	5
Do.	Loughglynn,	1,031	659	260	372	71	112	13	41	8	28	3	20	5	17	4	12	8
Castlerea,	Castlerea,	1,558	1,031	285	527	82	242	48	160	26	112	31	86	14	55	9	41	32
Do.	Kiltullagh,	932	641	200	291	44	91	14	47	7	33	5	26	2	21	5	19	14
Do.	Ballinlough,	743	534	174	209	17	35	6	18	7	12	–	5	3	5	–	2	2
Do.	Bellanagare,	603	387	122	216	41	94	11	53	11	42	1	31	8	30	1	22	21
Do.	Castleplunket,	542	331	88	211	34	123	21	89	12	68	6	56	4	50	4	46	42
Do.	Ballintober,	525	357	85	168	37	83	8	46	3	38	3	35	2	32	5	30	25
Half Ballymoe,	Do.	297	198	58	99	17	41	4	24	2	20	–	18	2	18	–	16	16
Do.	Ballinakill,	70	44	6	26	10	20	1	10	3	9	–	6	1	6	–	5	5
Co. Galway.																		
Ballymoe,	Do.	783	634	107	149	13	42	3	29	4	26	2	22	4	20	–	16	16
Do.	Ballymoe,	510	376	71	134	16	63	10	47	7	37	4	30	4	26	2	22	20
Do.	Tampultogher,	996	669	253	327	51	74	7	23	5	16	1	11	3	10	3	7	4
Do.	Glenamodda,	807	583	174	224	32	50	4	18	1	14	4	13	4	9	2	5	3
Tyaquin,	Do.	173	117	51	56	5	5	–	–	–	–	–	–	–	–	–	–	–
Do.	Kilkerrin,	934	650	211	284	19	73	9	54	8	45	6	37	4	31	4	27	23
Co. Mayo.																		
Costello,	Ballaghadireen,	895	646	183	249	33	66	14	33	3	19	4	16	2	12	3	10	7
Do.	Castlemore,	632	419	164	213	15	49	10	34	6	24	4	18	6	14	2	8	6
Do.	Bekan,	1,031	661	296	370	43	74	11	31	5	20	6	15	2	9	–	7	7
Do.	Ballyhaunis,	1,414	910	379	504	57	125	22	68	16	46	2	30	7	28	4	21	17
	Total in Union,	16,514	11,192	3,647	5,322	749	1,675	260	926	154	666	91	512	87	421	52	334	282
SUMMARY.	Baronies.																	
Co. Galway.	Ballymoe,	3,096	2,262	605	834	112	229	24	117	17	93	11	76	15	65	7	50	43
Do.	Tyaquin,	1,107	767	262	340	24	78	9	54	8	45	6	37	4	31	4	27	23
Co. Mayo.	Costello,	3,972	2,636	1,022	1,336	148	314	57	166	30	109	16	79	17	63	9	46	37
Co. Roscommon.	Castlerea,	4,903	3,281	954	1,622	255	668	108	413	66	305	46	239	33	193	24	160	136
Do.	Frenchpark,	3,069	2,004	740	1,065	183	325	57	142	28	85	12	57	15	45	8	30	22
Do.	Half Ballymoe,	367	242	64	125	27	61	5	34	5	29	–	24	3	24	–	21	21
		16,514	11,192	3,647	5,322	749	1,675	260	926	154	666	91	512	87	421	52	334	282

Total *Gross* Annual Value, £135,677 16*s.* 7¾*d.*

Total *Net* Annual Value, £114,349 19*s.* 6*d.*

Rate of difference, £18 13*s.* 0¼*d.* per cent.

Patrick M'Gan, Clerk of the Union. 9th November, 1842.

Observations of the Assistant Commissioner.

The Chairman, The O'Connor Don, states—"It is difficult to give a satisfactory answer to your question. The Valuations in the Castlerea Union appear to me to be based on no fixed principle; they are sometimes, indeed "generally, below the rent, but sometimes they are equal to it, and sometimes but rarely above it, and that when the lands are pretty equally let. On the whole, the Valuation is to my judgment, about a fifth below what the "land is or might let for, but it would be almost impossible to pronounce upon any single division of land by this test."

The Clerk of the Guardians states. "I fear I cannot give you much satisfactory information in reference to the proportion which the rated value bears to the real value of the Union."

I attended the meeting of Guardians this day at Castlerea, and in the three Electoral Divisions in which the objections lodged against the Valuation Rate Books, were considered, the Valuator's estimates were sustained in all except one case which was lowered.

5th February, 1842.

Wm. John Hancock.

CAVAN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cavan.																		
Upper Loughtee,	Cavan,	1,354	530	329	824	218	495	111	277	58	166	29	108	36	79	15	43	28
Do.	Ballyhaise,	708	210	274	498	120	224	49	104	24	55	10	31	7	21	4	14	10
Do.	Butlersbridge,	218	52	55	166	40	111	35	71	13	36	11	23	7	12	–	5	5
Lower Loughtee,	Do.	67	23	25	44	8	19	5	11	–	6	1	6	4	5	–	1	1
Do.	Drumlane,	559	88	206	471	127	265	67	138	23	71	16	48	16	32	5	16	11
Do.	Kilconny,	589	160	176	429	115	253	49	138	33	89	27	56	13	29	4	16	12
Do.	Belturbet,	659	258	227	401	87	174	48	87	14	39	7	25	11	18	1	7	6
Upper Loughtee,	Do.	40	6	9	34	12	25	11	13	–	2	–	2	–	2	–	2	2
Do.	Killashandra,	21	7	3	14	7	11	2	4	1	2	–	1	–	1	1	1	–
Tullaghoncho,	Do.	672	273	185	399	98	214	49	116	29	67	10	38	12	28	5	16	11
Do.	Kildallan,	302	77	91	225	63	134	26	71	14	45	11	31	6	20	5	14	9
Do.	Derrylane,	498	158	179	340	86	161	28	75	15	47	7	32	10	25	4	15	11
Do.	Arvagh,	637	204	257	433	103	176	25	73	25	48	9	23	8	14	2	6	4
Do.	Killykeen,	22	4	12	18	4	6	–	2	–	2	–	2	1	2	–	1	1
Upper Loughtee,	Do.	276	56	73	220	50	147	30	97	18	67	7	49	16	42	8	26	18
Do.	New Inn,	394	125	178	269	54	91	19	37	7	18	7	11	2	4	1	2	1
Do.	Stradone,	403	142	152	261	62	109	22	47	9	25	5	16	7	11	1	4	3
Do.	Killycrone,	300	72	132	228	52	96	25	44	12	19	5	7	1	2	–	1	1
Tullaghgarvey,	Do.	39	17	11	22	6	11	2	5	–	3	–	3	3	3	–	–	–
Do.	Red Hills,	475	175	156	300	77	144	23	67	17	44	8	27	5	19	1	14	13
Upper Loughtee,	Kill,	23	2	16	21	4	5	–	1	1	1	–	–	–	–	–	–	–
Clonmahon,	Do.	401	100	188	301	78	113	22	35	8	13	1	5	3	4	–	1	1
Castlerahan,	Do.	42	4	23	38	10	15	2	5	–	3	–	3	2	3	–	1	1
Do.	Kilnaleck,	502	182	174	320	84	146	34	62	11	28	7	17	5	10	3	5	2
Do.	Crosskeys,	119	42	36	77	14	41	18	27	6	9	1	3	2	2	–	–	–
Upper Loughtee,	Do.	233	81	96	152	38	56	8	18	6	10	3	4	–	1	–	1	1
Do.	Denn,	358	89	149	269	70	120	32	50	10	18	2	8	4	6	2	2	–
Clonmahon,	Do.	128	21	53	107	35	54	6	19	10	13	3	3	–	–	–	–	–
Do.	Crossdoney,	427	219	106	208	30	102	30	72	16	42	6	26	10	20	2	10	8
Upper Loughtee,	Do.	74	11	24	63	16	39	7	23	6	16	6	10	1	4	1	3	2
Tullaghoncho,	Do.	69	19	29	50	10	21	7	11	–	4	2	4	1	2	–	1	1
Do.	Ballintemple,	9	4	1	5	3	4	1	1	–	–	–	–	–	–	–	–	–
Clonmahon,	Do.	505	135	189	370	98	181	42	83	14	41	13	27	7	14	5	7	2
Do.	Ballymachugh,	367	134	100	233	48	133	24	85	11	61	11	50	15	39	7	24	17
Lower Loughtee,	Ballyconnell,	22	4	9	18	6	9	2	3	–	1	–	1	1	1	–	–	–
Tullaghagh,	Do.	713	259	219	454	124	235	47	111	18	64	16	46	12	30	6	18	12
	Total in Union,	12,225	3,943	4,142	8,282	2,057	4,140	908	2,083	429	1,175	241	746	228	505	83	277	194
SUMMARY.	Baronies.																	
Co. Cavan.	Castlerahan,	663	228	233	435	108	202	54	94	17	40	8	23	9	15	3	6	3
Do.	Clonmahon,	1,828	609	636	1,219	289	583	124	294	59	170	34	111	35	77	14	42	28
Do.	Lower Loughtee,	1,896	533	643	1,363	343	720	171	377	70	206	51	136	45	85	10	40	30
Do.	Upper do.	4,402	1,383	1,490	3,019	743	1,529	351	786	165	435	85	270	81	185	33	104	71
Do.	Tullaghgarvey,	514	192	167	322	83	155	25	72	17	47	8	30	8	22	1	14	13
Do.	Tullaghagh,	713	259	219	454	124	235	47	111	18	64	16	46	12	30	6	18	12
Do.	Tullaghoncho,	2,209	739	754	1,470	367	716	136	349	83	213	39	130	38	91	16	53	37
		12,225	3,943	4,142	8,282	2,057	4,140	908	2,083	429	1,175	241	746	228	505	83	277	194

Total *Gross* Annual Value, £168,998 4*s.* 5*d.* Total *Net* Annual Value, £124,737 6*s.* 6*d.* Rate of difference, £35 9*s.* 7½*d.* per cent.

Richard J. Baxter, Clerk of the Union. 25th November, 1842.

Observations of the Assistant Commissioner.

The average rate of difference which exists in this Union between the rating value and the rent that solvent tenants might be reasonably expected to pay, is about 10 per cent.; the rating value being by so much lower than the letting. The rating value approaches very near the rents of the large estates in the Union which are considered as moderately set.

24th January, 1843.

C. G. Otway.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CELBRIDGE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Dublin.																		
Castleknock,	Clonsilla,	100	14	28	86	3	58	1	55	3	54	–	51	4	51	3	47	44
Upper Cross,	Rathcoole,	399	202	84	197	32	113	14	81	15	67	5	52	14	47	5	33	28
Do.	Saggard,	5	–	–	5	–	5	–	5	–	5	–	5	–	5	–	5	5
Newcastle,	Do.	345	194	61	151	25	90	16	65	12	49	9	37	5	28	5	23	18
Do.	Newcastle,	241	55	54	186	22	132	17	110	16	93	5	77	6	72	5	66	61
Upper Cross,	Do.	2	–	–	2	–	2	–	2	–	2	–	2	–	2	–	2	2
Newcastle,	Lucan,	339	84	64	255	31	191	43	160	18	117	7	99	19	92	7	73	66
Co. Kildare.																		
South Salt,	Do.	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1
Do.	Donaghcumper,	178	38	32	140	23	108	11	85	6	74	6	68	11	62	5	51	46
North Salt,	Leixlip,	230	53	52	177	33	125	23	92	11	69	6	58	11	52	7	41	34
Do.	Celbridge,	211	59	37	152	28	115	22	87	12	65	3	53	11	50	5	39	34
Do.	Straffan,	134	46	23	88	11	65	6	54	6	48	2	42	6	40	3	34	31
Do.	Maynooth,	397	168	81	229	36	148	20	112	11	92	5	81	11	76	10	65	55
Ikeathy and Oughterany,	Cloncurry,	203	105	14	98	12	84	5	72	5	67	5	62	8	57	7	49	42
Do.	Kilcock,	387	202	79	185	30	106	14	76	11	62	4	51	13	47	4	34	30
Do.	Donadea,	123	48	24	75	7	51	3	44	2	41	4	39	6	35	5	29	24
Do.	Balraheen,	188	51	38	137	8	99	6	91	11	85	3	74	11	71	6	60	54
Co. Meath.																		
Upper Deece,	Rodanstown,	186	89	15	97	6	82	8	76	7	68	4	61	2	57	7	55	48
	Total in Union,	3,669	1,408	686	2,261	307	1,575	209	1,268	146	1,059	68	913	138	845	84	707	623
SUMMARY.	Baronies.																	
Co. Dublin.	Castleknock,	100	14	28	86	3	58	1	55	3	54	–	51	4	51	3	47	44
Do.	Newcastle,	925	333	179	592	78	413	76	335	46	259	21	213	30	192	17	162	145
Do.	Upper Cross,	406	202	84	204	32	120	14	88	15	74	5	59	14	54	5	40	35
Co. Kildare.	Ikeathy and Oughterany,	901	406	155	495	57	340	28	283	29	255	16	226	38	210	22	172	150
Do.	North Salt,	972	326	193	646	108	453	71	345	40	274	16	234	39	218	25	179	154
Do.	South do.	179	38	32	141	23	109	11	86	6	75	6	69	11	63	5	52	47
Co. Meath.	Upper Deece,	186	89	15	97	6	82	8	76	7	68	4	61	2	57	7	55	48
		3,669	1,408	686	2,261	307	1,575	209	1,268	146	1,059	68	913	138	845	84	707	623

Total *Gross* Annual Value, £146,005 9*s.* 7*d.* Total *Net* Annual Value, £131,857 4*s.* 4*d.* Rate of difference, £10 14*s.* 7*d.* per cent.

Henry Holbrook, Clerk of the Union. 20th January, 1842.

Note made on the 14th September, 1842.—No alteration made as yet.—Henry Holbrook.

Observations of the Assistant Commissioner.

I consider that this Valuation, which was carefully revised after being exhibited according to law for 21 days, approximates nearly to the Net Annual Value, as defined by the Act of Parliament, and that with such further revision as the Board of Guardians will from time to time cause it to undergo, it will be made a fair and equal Valuation for all purposes.

26th January, 1842.

Richard Hall.

CLIFDEN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Galway.																		
Ballynahinch, . .	Clifden, . .	1,426	1,231	133	195	34	62	10	28	6	18	3	12	3	9	–	6	6
Do. . .	Renvyl, . .	1,286	1,034	195	252	30	57	7	27	6	20	5	14	2	9	4	7	3
Do. . .	Roundstone, . .	2,458	2,126	281	332	25	51	8	26	4	18	6	14	2	8	–	6	6
Do. . .	Ballindoon, . .	1,043	895	107	148	25	41	4	16	2	12	3	10	2	7	–	5	5
Total in Union and Barony, . .		6,213	5,286	716	927	114	211	29	97	18	68	17	50	9	33	4	24	20

Total *Gross* Annual Value, £30,221 2*s*. Total *Net* Annual Value, £20,842 12*s*. Rate of difference, £44 19*s*. 11*d*. per cent.

21st December, 1842.

John Griffin, Clerk of the Union.

Observations of the Assistant Commissioner.

The Valuation of the Clifden Union has been made by Mr. Patrick Larkin, who is well acquainted with the value of land in the district. It has not yet been exhibited, but from the pains which Mr. Larkin has taken with the Valuation, and the approval of it, by an unanimous vote of the Board of Guardians, I am certain that it is a fair Valuation, and one likely to give general satisfaction; it may be from 10 to 15 per cent. below the letting value of lands in the Union.

13th January, 1843.

Joseph Burke.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CLOGHEEN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tipperary.																		
Iffa and Offa West, .	Cahir, . .	1,731	1,190	238	541	120	303	51	183	30	132	23	102	25	79	16	54	38
Do. . .	Daragrath, . .	227	105	44	122	28	78	11	50	6	39	5	33	6	28	5	22	17
Do. . .	Ardfinan, . .	318	164	51	154	17	103	18	86	17	68	10	51	11	41	6	30	24
Do. . .	Tullamealon, . .	259	118	54	141	30	87	14	57	8	43	5	35	12	30	5	18	13
Do. . .	Newcastle, . .	508	366	57	142	31	87	21	56	13	35	6	22	5	16	3	11	8
Do. . .	Ballybacon, . .	561	312	127	249	45	122	23	77	16	54	10	38	11	28	7	17	10
Do. . .	Tullahorton, . .	349	181	70	168	31	98	20	67	12	47	10	35	10	25	3	15	12
Do. . .	Tubrid, . .	781	446	133	335	72	202	53	130	30	77	15	47	11	32	6	21	15
Do. . .	Whitechurch, . .	224	150	35	74	17	39	4	22	4	18	4	14	3	10	1	7	6
Do. . .	Clogheen, . .	1,085	755	141	330	61	189	27	128	28	101	23	73	19	50	5	31	26
Do. . .	Ballyporeen, . .	1,252	995	120	257	57	137	36	80	20	44	6	24	8	18	2	10	8
Co. Limerick.																		
Coshlea, . .	Kilbenny, . .	782	631	77	151	35	74	16	39	5	23	11	18	4	7	2	3	1
	Total in Union, .	8,077	5,413	1,145	2,664	544	1,519	294	975	189	681	128	492	125	364	61	239	178
SUMMARY.	Baronies.																	
Co. Limerick. .	Coshlea, . .	782	631	77	151	35	74	16	39	5	23	11	18	4	7	2	3	1
Co. Tipperary. .	Iffa and Offa West, .	7,295	4,782	1,068	2,513	509	1,445	278	936	184	658	117	474	121	357	59	236	177
		8,077	5,413	1,145	2,664	544	1,519	294	975	189	681	128	492	125	364	61	239	178

Total *Gross* Annual Value, £83,938 18*s.* 8½*d.* Total *Net* Annual Value, £60,993 6*s.* 5*d.* Rate of difference, £37 10*s.* 8¾*d.* per cent.

Jeffry Keating, Clerk of the Union. Clogheen, 21st December, 1841.

Note added on the 14th September, 1842.—No change affecting the above Return and Statement has been made in the Valuation of the Clogheen Union.—Jeffry Keating.

Observations of the Assistant Commissioner.

The Valuation of Clogheen Union is about 30 per cent. lower than the letting value of the lands in the Union.

J. O'Donoghue.

CLOGHER UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tyrone.																		
Clogher,	Clogher,	323	139	100	184	43	84	16	41	6	25	6	19	6	13	–	7	7
Do.	Ballagh,	213	73	52	140	45	88	14	43	8	29	4	21	5	17	6	12	6
Do.	Fivemiletown,	451	190	159	261	51	102	22	51	12	29	5	17	6	12	2	6	4
Do.	Cole,	184	39	52	145	40	93	23	53	13	30	8	17	5	9	3	4	1
Do.	Aghintain,	192	63	62	129	28	67	14	39	6	25	5	19	7	14	4	7	3
Do.	Killyfaddy,	311	75	104	236	62	132	33	70	10	37	10	27	6	17	7	11	4
Do.	Cecil,	527	206	210	321	54	111	31	57	14	26	4	12	1	8	2	7	5
Do.	Augher,	490	242	158	248	46	90	18	44	8	26	5	18	7	13	2	6	4
Do.	Cullamore,	167	37	83	130	27	47	12	20	2	8	–	6	4	6	–	2	2
Do.	Favour Royal,	384	139	111	245	61	134	25	73	17	48	12	31	9	19	4	10	6
Do.	Errigal,	247	104	103	143	26	40	8	14	1	6	2	5	1	3	–	2	2
Do.	Foremas,	222	111	91	111	14	20	5	6	1	1	–	–	–	–	–	–	–
Do.	Ballygawley,	527	332	120	195	42	75	11	33	8	22	3	14	4	11	4	7	3
Dungannon,	Tullyvar,	417	105	147	312	100	165	34	65	12	31	7	19	7	12	2	5	3
Do.	Aughnacloy,	728	387	211	341	66	130	21	64	14	43	8	29	8	21	3	13	10
Co. Monaghan.																		
Trough,	Mullyodan,	454	182	195	272	44	77	16	33	6	17	3	11	5	8	–	3	3
Do.	Bragan,	231	96	92	135	25	43	11	18	4	7	1	3	1	2	–	1	1
	Total in Union,	6,068	2,520	2,050	3,548	774	1,498	314	724	142	410	83	268	82	185	39	103	64
SUMMARY.	**Baronies.**																	
Co. Monaghan.	Trough,	685	278	287	407	69	120	27	51	10	24	4	14	6	10	–	4	4
Co. Tyrone.	Clogher,	4,238	1,750	1,405	2,488	539	1,083	232	544	106	312	64	206	61	142	34	81	47
Do.	Dungannon,	1,145	492	358	653	166	295	55	129	26	74	15	48	15	33	5	18	13
		6,068	2,520	2,050	3,548	774	1,498	314	724	142	410	83	268	82	185	39	103	64

Edward Beatty, Clerk of the Union. 5th December, 1842.

As the Valuation of this and the Monaghan Union have been made by the same Valuator,—See the Report on the Return from the latter.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CLONES UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Monaghan.																		
Dartrey,	St. Tierney,	605	220	191	385	81	194	44	113	18	69	13	51	16	38	6	22	16
Do.	Newbliss,	725	415	186	310	60	124	25	64	17	39	4	22	7	18	6	11	5
Do.	Clones,	1,055	436	344	619	103	275	62	172	34	110	23	76	19	53	16	34	18
Co. Fermanagh.																		
Coole,	Do.	61	25	23	36	5	13	2	8	4	6	1	2	1	1	–	–	–
Do.	Currin,	45	27	8	18	3	10	1	7	2	6	2	4	1	2	1	1	–
Co. Monaghan.																		
Dartrey,	Do.	587	259	187	328	72	141	35	69	11	34	8	23	7	15	1	8	7
Do.	Drummully,	195	72	65	123	31	58	17	27	3	10	4	7	–	3	–	3	3
Co. Fermanagh.																		
Coole,	Do.	407	148	170	259	48	89	19	41	2	22	6	20	4	14	4	10	6
Clonkelly,	Do.	145	77	22	68	16	46	13	30	7	17	1	10	5	9	1	4	3
Do.	Newtownbutler,	184	68	56	116	25	60	15	35	6	20	1	14	2	13	7	11	4
Coole,	Do.	694	274	182	420	93	238	69	145	26	76	10	50	25	40	8	15	7
Clonkelly,	Aughadrumsee,	729	265	203	464	132	261	68	129	25	61	10	36	10	26	9	16	7
Do.	Roslea,	916	551	233	365	76	132	26	56	11	30	7	19	4	12	1	8	7
	Total in Union,	6,348	2,837	1,870	3,511	745	1,641	396	896	166	500	90	334	101	244	60	143	83
SUMMARY.	Baronies.																	
Co. Fermanagh.	Clonkelly,	1,974	961	514	1,013	249	499	122	250	49	128	19	79	21	60	18	39	21
Do.	Coole,	1,207	474	383	733	149	350	91	201	34	110	19	76	31	57	13	26	13
Co. Monaghan.	Dartrey,	3,167	1,402	973	1,765	347	792	183	445	83	262	52	179	49	127	29	78	49
		6,348	2,837	1,870	3,511	745	1,641	396	896	166	500	90	334	101	244	60	143	83

Total *Gross* Annual Value, £66,216 14*s.* 1*d.*

Total *Net* Annual Value, £55,298 15*s.* 5*d.*

Rate of difference, £19 14*s.* 10½*d.* per cent.

Geo. Shegog, Clerk of the Union. 2nd November, 1842.

Observations of the Assistant Commissioner.

I consider the average Rating Value of this Union to be about 10 per cent. below the Rent at which, one year with another, the land might in its actual state be reasonably expected to let from year to year to solvent tenants.

23rd January, 1843.

C. G. Otway.

CLONMEL UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tipperary.																		
Iffa and Offa East, (exclusive of the Borough of Clonmel)	Clonmel,	476	210	52	266	17	214	28	197	16	169	22	153	24	131	38	107	69
Borough of Clonmel,	Do.	1,682	477	455	1,205	191	750	93	559	127	466	69	339	112	270	71	158	87
Co. Waterford.																		
Borough of Clonmel,	St. Mary's,	31	6	12	25	–	13	2	13	–	11	1	11	–	10	2	10	8
Upperthird, (outside the Borough boundary,)	Do.	516	381	69	135	25	66	8	41	4	33	1	29	9	28	4	19	15
Do.	Killaloon,	121	81	13	40	8	27	2	19	5	17	3	12	–	9	1	9	8
Do.	Rathgormack,	307	168	30	139	8	109	21	101	4	80	8	76	16	68	9	52	43
Glenahiry,	Kilronan,	814	425	137	389	85	252	41	167	38	126	19	88	25	69	14	44	30
Co. Tipperary.																		
Iffa and Offa East,	Kilsheelan,	225	124	30	101	7	71	9	64	7	55	10	48	6	38	6	32	26
Do.	Temple Etny,	211	139	18	72	16	54	4	38	8	34	6	26	4	20	1	16	15
Do.	Lisronagh,	136	57	21	79	15	58	5	43	3	38	4	35	1	31	3	30	27
Do.	New Chapel,	287	121	53	166	30	113	8	83	11	75	8	64	9	56	13	47	34
Do.	Innislonaghty,	521	299	62	222	30	160	27	130	9	103	7	94	18	87	9	69	60
	Total in Union,	5,327	2,488	952	2,839	432	1,887	248	1,455	232	1,207	158	975	224	817	171	593	422
SUMMARY.	Baronies.																	
Borough of Clonmel.	. . . .	1,713	483	467	1,230	191	763	95	572	127	477	70	350	112	280	73	168	95
Co. Tipperary.	Iffa and Offa East, (exclusive of Clonmel,)	1,856	950	236	906	115	670	81	555	54	474	57	420	62	363	70	301	231
Co. Waterford.	Glenahiry,	814	425	137	389	85	252	41	167	38	126	19	88	25	69	14	44	30
Do.	Upperthird (exclusive of Clonmel,)	944	630	112	314	41	202	31	161	13	130	12	117	25	105	14	80	66
		5,327	2,488	952	2,839	432	1,887	248	1,455	232	1,207	158	975	224	817	171	593	422

Total *Gross* Annual Value, £110,378 6*s.* 9*d.*

Total *Net* Annual Value, £89,200 6*s.* 4½*d.*

Rate of difference, £23 14*s.* 10*d.* per cent.

3rd January, 1842.

Patk. Jno. Keily, Clerk of the Union.

Note made on the 15th September, 1842.—Referring to the Valuation and Return of the Number of Tenements in this Union, and on examining the statement furnished 3rd January, 1842, I beg to observe, that the Board of Guardians on the 14th May last, resolved that Public Buildings *exclusively* dedicated to religious worship, the County Court House, County Gaol, Lunatic Asylum, &c., although valued, no Rate was paid *for them*, they should be discontinued from appearing on the Valuation and *Rate* Books: this is the only change took place, and which affects *only* the *statement* of *Gross value* to the amount of £702 1*s.* 11*d.*, and of the *Net value* to the amount of £661 14*s.* 4*d.*, and *not* the *Return* made. It is to be observed, that in estimating the *Gross* value of these Public Buildings, no columns of insurance, &c., are calculated in the Valuation. I herewith retransmit the Return of 3rd January.

P. J. Keily.

Observations of the Assistant Commissioner.

The Valuation I consider, from the observations made thereon at the Revision, to be rather low. There have been no Appeals, however, against its general correctness.

J. O'Donoghue.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

COLERAINE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Londonderry.																		
Parliamentary Borough of Coleraine,	Coleraine,	1,449	928	238	521	96	283	65	187	57	122	24	65	19	41	8	22	14
Coleraine Liberties (except portion in Borough,)	Do.	108	33	28	75	23	47	3	24	4	21	5	17	4	12	1	8	7
Coleraine Barony (except portion in Borough,)	Do.	53	16	9	37	6	28	8	22	3	14	6	11	2	5	2	3	1
Do.	Bannbrook,	153	23	38	130	32	92	19	60	8	41	12	33	5	21	5	16	11
Do.	Articlave,	203	54	39	149	38	110	21	72	20	51	11	31	8	20	6	12	6
Do.	Downhill,	153	35	64	118	27	54	11	27	2	16	5	14	3	9	1	6	5
Do.	Letterloan,	151	22	47	129	34	82	19	48	9	29	9	20	8	11	–	3	3
Do.	Drumcroon,	252	45	84	207	45	123	24	78	20	54	14	34	5	20	4	15	11
Do.	Somerset,	262	44	97	218	57	121	28	64	9	36	8	27	4	19	4	15	11
Do.	Agivey,	267	71	85	196	56	111	24	55	16	31	7	15	3	8	–	5	5
Do.	Aghadowey,	230	29	73	201	51	128	24	77	16	53	7	37	8	30	8	22	14
Do.	Ringsend,	122	24	37	98	22	61	21	39	10	18	5	8	1	3	1	2	1
Do.	Glenkeen,	261	58	130	203	40	73	12	33	8	21	2	13	4	11	5	7	2
Do.	Garvagh,	450	188	131	262	67	131	31	64	14	33	7	19	7	12	–	5	5
Do.	Slaght,	222	124	70	98	16	28	4	12	4	8	2	4	1	2	–	1	1
Do.	Bovagh,	177	32	63	145	45	82	16	37	8	21	2	13	6	11	1	5	4
Coleraine Liberties,	Port Stewart,	358	118	82	240	51	158	45	107	17	62	8	45	15	37	7	22	15
Do.	Knockantern,	320	69	67	251	51	184	42	133	25	91	24	66	15	42	14	27	13
Co. Antrim.																		
Upper Dunluce,	Do.	5	2	–	3	–	3	1	3	–	2	–	2	1	2	–	1	1
Lower Do.	Port Rush,	411	142	82	269	61	187	50	126	26	76	10	50	13	40	10	27	17
Do.	Ballylagan,	13	6	2	7	2	5	–	3	1	3	1	2	1	1	–	–	–
Co. Londonderry.																		
Coleraine Liberties,	Do.	212	56	36	156	33	120	18	87	21	69	10	48	16	38	9	22	13
Co. Antrim.																		
Lower Dunluce,	Beardiville,	292	77	67	215	65	148	30	83	20	53	16	33	12	17	1	5	4
Do.	Bushmills,	195	58	50	137	34	87	17	53	16	36	3	20	6	17	5	11	6
Carey,	Do.	199	95	47	104	27	57	6	30	6	24	4	18	4	14	4	10	6
	Total in Union,	6,518	2,349	1,666	4,169	979	2,503	539	1,524	340	985	202	645	171	443	96	272	176
SUMMARY.	Baronies.																	
Borough of Coleraine.	. . . .	1,449	928	238	521	96	283	65	187	57	122	24	65	19	41	8	22	14
Co. Londonderry.	Coleraine Barony (except portion in Borough) .	2,956	765	967	2,191	536	1,224	262	688	147	426	97	279	65	182	37	117	80
Do.	Coleraine Liberties (except portion in Borough) .	998	276	213	722	158	509	108	351	67	243	47	176	50	129	31	79	48
Co. Antrim.	Carey,	199	95	47	104	27	57	6	30	6	24	4	18	4	14	4	10	6
Do.	Lower Dunluce,	911	283	201	628	162	427	97	265	63	168	30	105	32	75	16	43	27
Do.	Upper Do.	5	2	–	3	–	3	1	3	–	2	–	2	1	2	–	1	1
		6,518	2,349	1,666	4,169	979	2,503	539	1,524	340	985	202	645	171	443	96	272	176

Total *Gross* Annual Value, £100,522 9*s.* 2½*d.* Total *Net* Annual Value, £77,030. Rate of difference, £30 9*s.* 11*d.* per cent.

Edward Fleming, Clerk of the Union. 20th September, 1842.

Observations of the Assistant Commissioner.

I think this Valuation is well executed, but partaking of the usual error of being below what may fairly be considered the letting value.

Chas. S. Clements.

COOKSTOWN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tyrone.																		
Dungannon,	Cookstown,	900	443	260	457	84	197	44	113	31	69	19	38	5	19	5	14	9
Do.	Lissan Lower,	267	144	72	123	27	51	14	24	1	10	3	9	2	6	1	4	3
Do.	Beaghmore,	136	45	46	91	21	45	11	24	7	13	4	6	1	2	–	1	1
Do.	Ballynasolus,	160	50	66	110	29	44	7	15	4	8	1	4	1	3	1	2	1
Do.	Oritor,	402	229	111	173	36	62	15	26	4	11	2	7	4	5	–	1	1
Do.	Oaklands,	317	96	115	221	59	106	26	47	10	21	4	11	5	7	1	2	1
Do.	Killeenan,	292	127	120	165	31	45	11	14	–	3	–	3	2	3	–	1	1
Do.	Pomeroy,	635	419	167	216	33	49	10	16	4	6	–	2	1	2	–	1	1
Do.	The Rock,	403	183	146	220	50	74	12	24	5	12	3	7	1	4	1	3	2
Do.	Sandholes,	350	169	81	181	36	100	22	64	15	42	7	27	9	20	5	11	6
Do.	Tullyhog,	607	301	151	306	74	155	25	81	20	56	7	36	12	29	6	17	11
Do.	Stewartstown,	869	535	182	334	68	152	37	84	15	47	11	32	11	21	3	10	7
Do.	Ballyclog,	503	244	152	259	43	107	21	64	14	43	13	29	6	16	2	10	8
Do.	Killycolpy,	521	273	157	248	45	91	13	46	9	33	9	24	8	15	6	7	1
Do.	Munterevlin,	632	354	212	278	42	66	16	24	4	8	–	4	2	4	1	2	1
Do.	Coagh,	519	249	125	270	77	145	25	68	16	43	9	27	11	18	4	7	3
	Total in Union, and in this portion of Dungannon Barony,	7,513	3,861	2,163	3,652	755	1,489	309	734	159	425	92	266	81	174	36	93	57

Total *Gross* Annual Value, £75,849 14*s.* 8*d.* Total *Net* Annual Value, £57,015 7*s.* 8*d.* Rate of difference, £33 0*s.* 8*d.* per cent.

William Ballintine, Clerk of the Union. 23rd December, 1841.

Note made on the 15th September, 1842.—No change has been made in the above Return.—Wm. Ballintine.

Observations of the Assistant Commissioner.

Greater objection has been made to this Valuation than to any other in my District. The statements have been very conflicting. I believe it is not an equable Valuation, and that in the majority of cases it is under what may be considered the fair letting value.

Chas. S. Clements.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

COOTEHILL UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cavan.																		
Tullaghgarvey,	Cootehill,	1,300	627	428	673	143	245	49	102	18	53	11	35	13	24	–	11	11
Do.	Ashfield,	854	225	348	629	149	281	58	132	32	74	14	42	9	28	3	19	16
Do.	Tullyvin,	353	90	121	263	78	142	20	64	19	44	6	25	8	19	5	11	6
Do.	Drung,	707	129	340	578	142	238	51	96	15	45	13	30	10	17	2	7	5
Do.	Rakenny,	535	72	251	463	123	212	49	89	23	40	1	17	11	16	1	5	4
Do.	Larah,	445	79	209	366	92	157	28	65	14	37	6	23	10	17	2	7	5
Clonkee,	Drumgoon,	588	232	246	356	66	110	15	44	18	29	4	11	4	7	1	3	2
Do.	Knockbride,	778	178	351	600	130	249	61	119	30	58	9	28	12	19	6	7	1
Co. Monaghan.																		
Cremorne,	Cormeen,	859	181	400	678	138	278	68	140	26	72	12	46	10	34	6	24	18
Dartrey,	Dartrey,	894	171	364	723	188	359	78	171	40	93	12	53	18	41	7	23	16
Do.	Aghabog,	700	149	321	551	129	230	49	101	27	52	7	25	7	18	4	11	7
Do.	Drum,	414	92	133	322	106	189	45	83	23	38	5	15	3	10	3	7	4
	Total in Union,	8,427	2,225	3,512	6,202	1,484	2,690	571	1,206	285	635	100	350	115	250	40	135	95
SUMMARY.	Baronies.																	
Co. Cavan.	Clonkee,	1,366	410	597	956	196	359	76	163	48	87	13	39	16	26	7	10	3
Do.	Tullaghgarvey,	4,194	1,222	1,697	2,972	727	1,275	255	548	121	293	51	172	61	121	13	60	47
Co. Monaghan.	Cremorne,	859	181	400	678	138	278	68	140	26	72	12	46	10	34	6	24	18
Do.	Dartrey,	2,008	412	818	1,596	423	778	172	355	90	183	24	93	28	69	14	41	27
		8,427	2,225	3,512	6,202	1,484	2,690	571	1,206	285	635	100	350	115	250	40	135	95

Total *Gross* Annual Value, £107,796 10*s.* 7*d.* Total *Net* Annual Value, £81,904 10*s.* Rate of difference, £31 12*s.* 3*d.* per cent.

Samuel Cornelius, Clerk of the Union. 21st December, 1841.

Report made on the 17th September, 1842.—With reference to your letter of the 13th instant, I beg to state that no alterations have been made in the Rate Books since the last Return, a copy of which you sent me, dated the 21st day of December, 1841; and the Rate has been struck accordingly.—Neason Wallace, Clerk of the Union.

Observations of the Assistant Commissioner.

The average Rating Value of this Union I consider to be from 15 to 20 per cent. below the rents that solvent tenants might be reasonably expected to pay for the land. With the rents on large properties in the Union, that are considered as moderately set, the Rating Value is, in general, nearly equal; but it is from 20 to 30, and even from 40 to 50 per cent. below the present letting of other properties.

4th February, 1843.

C. G. Otway.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Municipal Borough of Cork, .	Cork, . .	11,695	4,913	2,292	6,782	1,292	4,490	744	3,198	520	2,454	362	1,934	458	1,572	329	1,114	785
City and Liberties. } Parly	Cork, . .	14,468	6,478	2,684	7,990	1,470	5,306	871	3,836	616	2,965	419	2,349	539	1,930	390	1,391	1,001
South Liberties, } Bound^{s}	Inniskenny, . .	595	377	25	218	23	193	25	170	11	145	11	134	24	123	22	99	77
Co. of Cork.																		
Barretts, . .	Do. . .	70	44	5	26	6	21	2	15	1	13	3	12	2	9	1	7	6
East Muskerry, . .	Do. . .	319	226	15	93	20	78	12	58	8	46	13	38	9	25	6	16	10
Kerrycurrihy, . .	Do. . .	280	181	21	99	15	78	16	63	11	47	7	36	10	29	5	19	14
Do. . .	Monkstown, . .	815	424	130	391	83	261	34	178	50	144	18	94	28	76	20	48	28
Do. . .	Carrigaline, . .	776	503	90	273	31	183	25	152	18	127	15	109	19	94	19	75	56
Co. of City.																		
South Liberties, } Parly	Do. . .	702	480	62	222	30	160	15	130	14	115	8	101	29	93	5	64	59
Do. } Bound^{s}	Ballincollig, . .	222	155	10	67	10	57	2	47	7	45	2	38	5	36	6	31	25
Co. of Cork.																		
Barretts, . .	Do. . .	399	272	27	127	20	100	13	80	6	67	6	61	10	55	6	45	39
East Muskerry, . .	Whitechurch, . .	52	29	6	23	3	17	1	14	1	13	7	12	1	5	1	4	3
Fermoy, . .	Do. . .	91	47	4	44	5	40	3	35	7	32	5	25	6	20	2	14	12
Co. of City.																		
North Liberties, } Parly	Do. . .	356	206	29	150	21	121	6	100	10	94	8	84	12	76	11	64	53
Do. } Bound^{s}	Carnavar, . .	12	6	1	6	–	5	–	5	1	5	–	4	1	4	3	3	–
Co. of Cork.																		
East Muskerry, . .	Do. . .	479	323	65	156	34	91	25	57	6	32	5	26	7	21	3	14	11
Barrymore, . .	Do. . .	599	415	68	184	49	116	19	67	12	48	4	36	20	32	3	12	9
Do. . .	Glanmire, . .	1,061	738	65	323	35	258	21	223	7	202	26	195	32	169	19	137	118
Do. . .	Cove, . .	1,647	863	265	784	69	519	97	450	67	353	62	286	73	224	47	151	104
Do. . .	Rathconey, . .	78	51	12	27	4	15	1	11	1	10	1	9	4	8	1	4	3
Co. of City.																		
North Liberties: Parly Bound^{s}	Do. . .	771	479	85	292	33	207	15	174	14	159	9	145	19	136	25	117	92
Co. of Cork.																		
Barrymore, . .	Kilquane, . .	498	337	48	161	32	113	9	81	17	72	9	55	7	46	9	39	30
East Muskerry, . .	Blarney, . .	260	144	22	116	12	94	11	82	10	71	4	61	9	57	13	48	35
Barretts, . .	Do. . .	114	69	10	45	3	35	3	32	3	29	1	26	2	25	4	23	19
Do. . .	Inniscarra, . .	675	425	61	250	30	189	30	159	16	129	18	113	24	95	16	71	55
Do. . .	Grenagh, . .	999	673	121	326	67	205	36	138	20	102	18	82	24	64	17	40	23
Do. . .	Do. . .	13	5	3	8	–	5	–	5	1	5	–	4	2	4	1	2	1
East Muskerry, . .	Total in Union, .	26,351	13,950	3,934	12,401	2,105	8,467	1,292	6,362	935	5,070	679	4,135	918	3,456	655	2,538	1,883
SUMMARY.	Baronies.																	
Municipal Borough of Cork.	. . . .	11,695	4,913	2,292	6,782	1,292	4,490	744	3,198	520	2,454	362	1,934	458	1,572	329	1,114	785
Co. of City—Parly Bound^{s}. .	. . . .	17,126	8,181	2,896	8,945	1,587	6,049	934	4,462	673	3,528	457	2,855	629	2,398	462	1,769	1,307
Co. of Cork, .	Barretts, . .	2,257	1,483	224	774	126	550	84	424	46	340	46	294	62	248	44	186	142
Do. . .	Barrymore, . .	3,883	2,404	458	1,479	189	1,021	147	832	104	685	102	581	136	479	79	343	264
Do. . .	East Muskerry, . .	1,123	727	111	396	69	285	49	216	26	167	29	141	28	112	24	84	60
Do. . .	Fermoy, . .	91	47	4	44	5	40	3	35	7	32	5	25	6	20	2	14	12
Do. . .	Kerrycurrihy, . .	1,871	1,108	241	763	129	522	75	393	79	318	40	239	57	199	44	142	98
	Total, . .	26,351	13,950	3,934	12,401	2,105	8,467	1,292	6,362	935	5,070	679	4,135	918	3,456	655	2,538	1,883

Total *Gross* Annual Value, £486,247 6*s.* 6*d.* Total *Net* Annual Value, £378,891 11*s.* 10½*d.* Rate of difference, £28 6*s.* 8*d.* per cent.

KYRL ALLEN DEANE, Clerk of the Union. 14th January, 1842.

Note added on the 28th September, 1842.—I have compared this Return with the last Rate, made in January, and there appears no change.—K. A. DEANE.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The original Valuation of this Union was made under the pressure of so great a necessity for its completion, as to preclude the possibility of its being wholly correct. It has undergone subsequent alterations, at the suggestions of a Revisor, as well as of the Guardians, and is in a process of rectification upon the making of each Rate.

W. J. VOULES.

22nd January, 1842.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

DONEGAL UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Donegal.																		
Tyrhugh Barony,	Templecarn,	363	232	87	131	24	44	12	20	1	8	3	7	2	4	1	2	1
Do.	Loughderg,	334	162	114	172	35	58	11	23	6	12	2	6	2	4	1	2	1
Do.	Laghy,	746	337	249	409	91	160	37	69	15	32	4	17	4	13	2	9	7
Do.	Clogher,	415	262	127	153	16	26	8	10	–	2	2	2	–	–	–	–	–
Do.	Taunhawilly,	198	186	–	12	9	12	–	3	1	3	1	2	–	1	1	1	–
Do.	Donegal,	505	182	189	323	65	134	38	69	16	31	3	15	6	12	1	6	5
Bannagh Barony,	Do.	291	134	99	157	34	58	10	24	9	14	1	5	1	4	2	3	1
Do.	Loughesk,	266	162	74	104	21	30	4	9	–	5	1	5	2	4	–	2	2
Do.	Glenemy,	98	56	34	42	6	8	1	2	1	1	–	–	–	–	–	–	–
Do.	Mountcharles,	823	498	220	325	62	96	13	34	10	21	2	11	3	9	2	6	4
Do.	Inver,	659	483	139	176	23	37	5	14	2	9	–	7	4	7	1	3	2
Do.	Dunkineelly,	721	551	119	170	24	51	12	27	6	15	1	9	1	8	1	7	6
	Total in Union,	5,419	3,245	1,460	2,174	410	714	151	304	67	153	20	86	25	66	12	41	29
SUMMARY.	Baronies.																	
Co. Donegal,	Bannagh,	2,858	1,884	694	974	170	280	45	110	28	65	5	37	11	32	6	21	15
Do.	Tyrhugh,	2,561	1,361	766	1,200	240	434	106	194	39	88	15	49	14	34	6	20	14
		5,419	3,245	1,460	2,174	410	714	151	304	67	153	20	86	25	66	12	41	29

Total *Gross* Annual Value, £45,315 2*s.* 6*d.*

Total *Net* Annual Value, £32,085 10*s.*

Rate of difference, £41 4*s.* 7¾*d.* per cent.

John H. Dillon, Clerk of the Union. 6th October, 1842.

Observations of the Assistant Commissioner.

The average Rating Value of this Union is considered to be from 25 to 30 per cent. *below* the rent that solvent Tenants might be reasonably expected to pay; the average prices of agricultural produce for the last seven years continuing.

January 14th, 1843.

C. G. Otway.

DOWNPATRICK UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Down.																		
Borough of Downpatrick,	Downpatrick,	1,117	633	205	484	109	279	38	170	42	132	20	90	30	70	19	40	21
Barony of Lecale,	Part of Down Division not in Borough,	479	248	56	231	38	175	31	137	18	106	19	88	28	69	11	41	30
Do.	Hollymount,	519	276	53	243	53	190	38	137	26	99	18	73	25	55	7	30	23
Do.	Inch,	458	220	54	238	67	184	33	117	32	84	12	52	20	40	7	20	13
Do.	Tyrella,	479	233	72	246	58	174	41	116	22	75	18	53	10	35	7	25	18
Do.	Killough,	847	488	124	359	66	235	41	169	34	128	17	94	32	77	17	45	28
Do.	Raholp,	456	198	47	258	63	211	32	148	39	116	23	77	24	54	15	30	15
Do.	Strangford,	599	318	76	281	65	205	33	140	35	107	24	72	19	48	9	29	20
Do.	Ardglas,	768	469	83	299	56	216	28	160	28	132	21	104	31	83	18	52	34
Do.	Dunsford,	411	184	25	227	35	202	31	167	39	136	19	97	23	78	21	55	34
Do.	Dundrum,	713	382	155	331	83	176	46	93	18	47	6	29	15	23	3	8	5
Do.	Clough,	143	51	26	92	33	66	11	33	5	22	7	17	8	10	–	2	2
Kinalearty,	Do.	364	202	58	162	32	104	22	72	14	50	8	36	13	28	3	15	12
Do.	Dunmore,	777	467	172	310	65	138	33	73	17	40	5	23	10	18	4	8	4
Do.	Ballynahinch,	852	409	177	443	108	266	69	158	28	89	15	61	23	46	8	23	15
Do.	Seaforde,	658	340	178	318	74	140	32	66	10	34	5	24	9	19	2	10	8
Do.	Rosconnor,	782	374	159	408	112	249	55	137	34	82	13	48	15	35	8	20	12
Do.	Kilmore,	91	47	14	44	10	30	4	20	4	16	1	12	5	11	4	6	2
Upper Castlereagh,	Do.	519	281	61	238	64	177	34	113	29	79	21	50	13	29	8	16	8
Do.	Leggygowan,	729	397	107	332	80	225	36	145	32	109	21	77	26	56	13	30	17
Do.	Crosgar,	418	311	47	107	20	60	12	40	8	28	8	20	6	12	3	6	3
Dufferin,	Do.	457	282	52	175	34	123	22	89	22	67	11	45	17	34	6	17	11
Do.	Killyleagh,	801	482	96	319	45	223	38	178	33	140	11	107	36	96	29	60	31
Do.	Killinchy,	688	402	86	286	56	200	40	144	19	104	12	85	31	73	17	42	25
Upper Ards,	Do.	8	6	1	2	–	1	–	1	1	1	–	–	–	–	–	–	–
Ards,	Ardkeen,	562	311	83	251	54	168	33	114	15	81	24	66	19	42	10	23	13
Do.	Portaferry,	1,049	674	137	375	80	238	46	158	41	112	15	71	25	56	12	31	19
Do.	Quintin,	496	267	39	229	43	190	37	147	26	110	20	84	26	64	23	38	15
Upper Iveagh,	Castlewellan,	710	439	157	271	50	114	28	64	11	36	4	25	6	21	4	15	11
	Total in Union,	16,950	9,391	2,600	7,559	1,653	4,959	944	3,306	682	2,362	398	1,680	545	1,282	288	737	449
SUMMARY.	Baronies.																	
Borough of Downpatrick,		1,117	633	205	484	109	279	38	170	42	132	20	90	30	70	19	40	21
Co. Down,	Ards,	2,107	1,252	259	855	177	596	116	419	82	303	59	221	70	162	45	92	47
Do.	Upper Ards,	8	6	1	2	–	1	–	1	1	1	–	–	–	–	–	–	–
Do.	Upper Castlereagh,	1,666	989	215	677	164	462	82	298	69	216	50	147	45	97	24	52	28
Do.	Dufferin,	1,946	1,166	234	780	135	546	100	411	74	311	34	237	84	203	52	119	67
Do.	Upper Iveagh,	710	439	157	271	50	114	28	64	11	36	4	25	6	21	4	15	11
Do.	Kinalearty,	3,524	1,839	758	1,685	401	927	215	526	107	311	47	204	75	157	29	82	53
Do.	Lecale,	5,872	3,067	771	2,805	617	2,034	365	1,417	296	1,052	184	756	235	572	115	337	222
		16,950	9,391	2,600	7,559	1,653	4,959	944	3,306	682	2,362	398	1,680	545	1,282	288	737	449

Total *Gross* Annual Value, £199,484 9*s*.

Total *Net* Annual Value, £167,490.

Rate of difference, £19 2*s*. 0½*d*.

William Law, Clerk of the Union. 29th November, 1842.

Observations of the Assistant Commissioner.

The Valuation of Downpatrick Union is 5 or 10 per cent. below the actual value; but the Valuation is relatively fair, and in accordance with the Act, except for the usual tendency of keeping down all Public Valuations.

Edward Gulson.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

DROGHEDA UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Municipal Borough of Drogheda	St. Mary's,	929	659	140	270	53	130	27	77	14	50	10	36	11	26	7	15	8
Do.	St. Peter's,	2,707	1,618	526	1,089	155	563	116	408	80	292	55	212	71	157	40	86	46
Do. in Ferrard,	Do.	167	160	6	7	1	1	–	–	–	–	–	–	–	–	–	–	–
Co. Louth; Fethard Barony,	Do.	733	474	79	259	50	180	25	130	27	105	14	78	22	64	10	42	32
Co. of Town of Drogheda, Parl^{y} Bound^{s}.	Do.	3,083	1,775	578	1,308	197	730	137	533	108	396	67	288	89	221	57	132	75
Do.	St. Mary's,	1,057	711	166	346	71	180	43	109	18	66	13	48	16	35	9	19	10
Co. Meath.																		
Lower Duleek,	Do.	253	63	30	190	26	160	16	134	15	118	11	103	16	92	9	76	67
Do.	Julianstown,	191	30	29	161	25	132	11	107	14	96	7	82	14	75	5	61	56
Upper Duleek,	Do.	29	11	3	18	–	15	–	15	–	15	2	15	–	13	–	13	13
Do.	Stamullen,	204	52	36	152	9	116	10	107	10	97	7	87	14	80	7	66	59
Do.	Ardcath,	323	97	62	226	26	164	23	138	18	115	10	97	18	87	8	69	61
Lower Duleek,	Duleek,	328	149	48	179	23	131	12	108	9	96	10	87	10	77	13	67	54
Upper Slane,	Mellifont,	127	19	31	108	14	77	8	63	2	55	6	53	6	47	6	41	35
Co. Louth.																		
Barony of Ferrard,	Monasterboice,	243	54	79	189	43	110	15	67	12	52	10	40	6	30	10	24	14
Do.	Termonfechin,	493	240	85	253	47	168	30	121	33	91	12	58	16	46	8	30	22
Do.	Clogher,	309	146	61	163	24	102	16	78	13	62	5	49	14	44	4	30	26
Do.	Dysart,	161	26	46	135	17	89	23	72	11	49	4	38	9	34	5	25	20
Do.	Mullary,	267	81	107	186	28	79	13	51	5	38	5	33	3	28	4	25	21
	Total in Union,	7,801	3,928	1,440	3,873	600	2,433	382	1,833	295	1,451	183	1,156	253	973	155	720	565
SUMMARY.	Baronies.																	
Municipal Borough,	. . . .	3,803	2,437	672	1,366	209	694	143	485	94	342	65	248	82	183	47	101	54
Co. of Town of Drogheda, Parliamentary Boundaries,	. . . .	4,140	2,486	744	1,654	268	910	180	642	126	462	80	336	105	256	66	151	85
Co. Louth,	Ferrard,	2,206	1,021	457	1,185	209	728	122	519	101	397	50	296	70	246	41	176	135
Co. Meath,	Lower Duleek,	772	242	107	530	74	423	39	349	38	310	28	272	40	244	27	204	177
Do.	Upper Duleek,	556	160	101	396	35	295	33	260	28	227	19	199	32	180	15	148	133
Do.	Upper Slane,	127	19	31	108	14	77	8	63	2	55	6	53	6	47	6	41	35
		7,801	3,928	1,440	3,873	600	2,433	382	1,833	295	1,451	183	1,156	253	973	155	720	565

Total *Gross* Annual Value, £149,043 19*s.* 10*d.* Total *Net* Annual Value, £128,214 4*s.* 10¾*d.* Rate of difference, £16 4*s.* 9¾*d.* per cent.

Nicholas Whitworth, Clerk of the Union. 22nd December, 1841.

Report made on the 22nd September, 1842.—An applotment for a new Poor Rate was declared on the 15th September instant, and in the Electoral Divisions in which the Borough of Drogheda is situated, the difference between the old and new applotment is only £68, on a total of £52,835, the old Valuation being adhered to.—Nicholas Whitworth.

Observations of the Assistant Commissioner.

The Valuation of Drogheda Union I believe to be 25 per cent. below the actual value, and this applies equally to Town and Country. The "Tenant right" of Tenants at will is not estimated by the Valuators in their Valuation, nor do I think that the Valuation is within 25 per cent. of the average rent paid by Tenants at will. The Drogheda Board of Guardians have evinced a desire to have the Valuation below the actual full value.

5th January, 1842.

E. Gulson.

DUBLIN UNION—NORTH.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Municipal Borough of Dublin,	North City,	10,188	1,494	1,263	8,694	1,377	7,431	1,074	6,054	808	4,980	690	4,172	1,045	3,482	762	2,437	1,675
City of Dublin within the Circular Road, being the Parliamentary Representation Boundary in this Union,	North City,	8,422	843	919	7,579	1,086	6,660	924	5,574	687	4,650	648	3,963	950	3,315	727	2,365	1,638
Part of Co. Dublin, for Electoral purposes, Portion between the Circular Road and Northern Boundary of the Electoral Division, added to the City by Municipal Acts,	North City,	1,766	651	344	1,115	291	771	150	480	121	330	42	209	95	167	35	72	37
Barony of Coolock,	Glasnevin,	373	126	27	247	63	220	18	157	16	139	18	123	17	105	11	88	77
Do.	Drumcondra,	619	256	56	363	54	307	52	253	31	201	23	170	48	147	28	99	71
Do.	Clontarf,	423	186	40	237	32	197	23	165	43	142	16	99	25	83	12	58	46
Do.	Howth,	482	325	55	157	15	102	15	87	9	72	3	63	10	60	9	50	41
Do.	Coolock,	509	341	25	168	11	143	14	132	8	118	10	110	13	100	5	87	82
Do.	Finglas,	115	47	5	68	8	63	2	55	3	53	1	50	5	49	4	44	40
Barony of Nethercross,	Do.	331	196	30	135	16	105	12	89	6	77	5	71	8	66	11	58	47
Barony of Castleknock,	Do.	33	16	1	17	–	16	–	16	–	16	–	16	–	16	–	16	16
Do.	Blanchardstown,	274	134	19	140	10	121	4	111	6	107	10	101	10	91	4	81	77
Do.	Castleknock,	558	324	73	234	32	161	24	129	9	105	7	96	17	89	6	72	66
Barony of Newcastle,	Do.	49	18	24	31	1	7	–	6	1	6	3	5	–	2	–	2	2
	Total in Union,	13,954	3,463	1,618	10,491	1,619	8,873	1,238	7,254	940	6,016	786	5,076	1,198	4,290	852	3,092	2,240
SUMMARY. Municipal Borough,	Baronies.	10,188	1,494	1,263	8,694	1,377	7,431	1,074	6,054	808	4,980	690	4,172	1,045	3,482	762	2,437	1,675
City of Dublin within the Circular Road,		8,422	843	919	7,579	1,086	6,660	924	5,574	687	4,650	648	3,963	950	3,315	727	2,365	1,638
Co. Dublin,	Castleknock,	865	474	93	391	42	298	28	256	15	228	17	213	27	196	10	169	159
Do.	Coolock,	4,287	1,932	552	2,355	474	1,803	274	1,329	231	1,055	113	824	213	711	104	498	394
Do.	Nethercross,	331	196	30	135	16	105	12	89	6	77	5	71	8	66	11	58	47
Do.	Newcastle,	49	18	24	31	1	7	–	6	1	6	3	5	–	2	–	2	2
		13,954	3,463	1,618	10,491	1,619	8,873	1,238	7,254	940	6,016	786	5,076	1,198	4,290	852	3,092	2,240

Total *Gross* Annual Value, £505,318 7*s.* 9*d.* Total *Net* Annual Value, £399,071 13*s.* 11*d.* Rate of difference, £26 12*s.* 5½*d.* per cent.

J. H. Crean, Clerk of the Union. 21st November, 1842.

Observations of the Assistant Commissioner on the original Return.

This Valuation needs such revision and adjustment as will be effected when the Board of Guardians act upon the Order of the Commissioners directing them to appoint a permanent Supervisor. I consider that many of the best class houses in the North City Electoral Division are valued upon a lower scale than houses of an inferior description. As regards the Rural Electoral Divisions, I believe the Valuation to be on a scale considerably lower than the Net Annual Value, as defined by the Act of Parliament.

24th January, 1842.

Richard Hall.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

DUBLIN UNION—South.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Municipal Borough of Dublin,	South City, . .	12,482	1,447	1,178	11,035	2,779	9,857	980	7,078	889	6,098	761	5,209	1,158	4,448	832	3,290	2,458
City of Dublin within the Circular Road, being part of the Parliamentary Representation Boundaries, .	South City, . .	12,015	1,372	1,149	10,643	2,712	9,494	933	6,782	846	5,849	713	5,003	1,087	4,290	789	3,203	2,414
Part of County, for Electoral purposes, between the Circular Road and boundary of the Borough; Newcastle Barony, . .	South City, . .	72	20	11	52	18	41	7	23	3	16	5	13	6	8	1	2	1
Donore, . .	Do. . .	78	30	2	48	17	46	17	29	1	12	5	11	5	6	1	1	–
Upper Cross, . .	Do. . .	317	25	16	292	32	276	23	244	39	221	38	182	60	144	41	84	43
Portion of the Co. of the City for Electoral purposes, added for all others to the County at large, by the Municipal Acts, . .	Donnybrook, . .	1,649	543	263	1,106	199	843	118	644	87	526	72	439	164	367	58	203	145
Rathdown, . .	Do. . .	33	14	1	19	–	18	–	18	2	18	1	16	1	15	2	14	12
Upper Cross, . .	Do. . .	63	7	3	56	2	53	–	51	13	51	2	38	10	36	3	26	23
Do. . .	Rathmines, . .	1,129	193	127	936	102	809	77	707	126	630	72	504	224	432	94	208	114
Donore, . .	Do. . .	286	94	35	192	48	157	28	109	39	81	7	42	14	35	4	21	17
Newcastle, . .	Rathfarnham, . .	926	445	106	481	55	375	40	320	22	280	42	258	84	216	22	132	110
Do. . .	Palmerstown, . .	834	524	113	310	49	197	29	148	16	119	8	103	8	95	10	87	77
Do. . .	Clondalkin, . .	10	4	–	6	1	6	–	5	–	5	–	5	1	5	–	4	4
Upper Cross, . .	Do. . .	493	264	58	229	45	171	17	126	5	109	10	104	20	94	8	74	66
Do. . .	Tallaght, . .	802	358	156	444	60	288	35	228	24	193	19	169	21	150	18	129	111
Newcastle, . .	Whitechurch, . .	196	111	14	85	9	71	6	62	9	56	2	47	4	45	4	41	37
Rathdown, . .	Do. . .	270	193	10	77	9	67	2	58	5	56	3	51	4	48	5	44	39
	Total in Union, .	19,173	4,197	2,064	14,976	3,358	12,912	1,332	9,554	1,237	8,222	999	6,985	1,713	5,986	1,060	4,273	3,213
SUMMARY.	Baronies,																	
Municipal Borough, .	. . . .	12,482	1,447	1,178	11,035	2,779	9,857	980	7,078	889	6,098	761	5,209	1,158	4,448	832	3,290	2,458
City of Dublin within the Parliamentary Boundaries,	. . . .	13,664	1,915	1,412	11,749	2,911	10,337	1,051	7,426	933	6,375	785	5,442	1,251	4,657	847	3,406	2,559
Co. Dublin,	Donore, . .	364	124	37	240	65	203	45	138	40	93	12	53	19	41	5	22	17
Do. . .	Newcastle, . .	2,038	1,104	244	934	132	690	82	558	50	476	57	426	103	369	37	266	229
Do. . .	Rathdown, . .	303	207	11	96	9	85	2	76	7	74	4	67	5	63	7	58	51
Do. . .	Upper Cross, . .	2,804	847	360	1,957	241	1,597	152	1,356	207	1,204	141	997	335	856	164	521	357
		19,173	4,197	2,064	14,976	3,358	12,912	1,332	9,554	1,237	8,222	999	6,985	1,713	5,986	1,060	4,273	3,213

Total *Gross* Annual Value, £722,836 12*s.*

Total *Net* Annual Value, £561,587 12*s.* 1*d.*

Rate of difference, £28 14*s.* 4*d.* per cent.

Wm. Kennedy, Clerk of the Union. 12th December, 1842.

Observations of the Assistant Commissioner on the original Return.

In my opinion the Valuation needs revision; and a permanent Valuator has just been appointed under the order of the Commissioners, for that purpose. I believe that the scale of Valuation is fully equal to the Net Annual Value of the best class of Houses, and perhaps to that of the lowest, but below the Net Annual Value in many instances, of the middle classes of Houses, in the City Electoral Division. In the Rural Divisions I should consider the scale to be considerably lower than the true Net Annual Value of the property, in by far the greater number of instances.

19th January, 1842.

DUNDALK UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Louth.																		
Borough of Dundalk,	Dundalk,	1,748	961	291	787	159	496	59	337	93	278	34	185	63	151	33	88	55
Upper Dundalk, (outside the Borough,)	Do.	555	177	120	378	128	258	37	130	27	93	15	66	15	51	7	36	29
Do.	Upper Creggan,	318	133	103	185	39	82	11	43	6	32	7	26	6	19	3	13	10
Do.	Barronstown,	235	72	74	163	31	89	14	58	17	44	3	27	6	24	1	18	17
Do.	Castletown,	218	45	42	173	30	131	27	101	14	74	8	60	8	52	12	44	32
Do.	Haggardstown,	150	36	29	114	23	85	16	62	9	46	7	37	5	30	4	25	21
Louth,	Do.	13	4	1	9	4	8	1	4	–	3	–	3	1	3	1	2	1
Upper Dundalk,	Foughart,	314	97	101	217	54	116	17	62	12	45	8	33	11	25	4	14	10
Lower do.	Do.	5	–	–	5	1	5	–	4	–	4	–	4	1	4	1	3	2
Do.	Drumullagh,	374	305	58	69	7	11	1	4	2	3	–	1	–	1	1	1	–
Do.	Carlingford,	703	433	84	270	64	186	40	122	28	82	11	54	10	43	5	33	28
Do.	Rathcor,	317	162	93	155	21	62	9	41	7	32	9	25	7	16	1	9	8
Do.	Jenkinstown,	149	50	42	99	17	57	13	40	10	27	2	17	7	15	3	8	5
Do.	Ravensdale,	206	141	39	65	6	26	2	20	3	18	–	15	4	15	1	11	10
Do.	Ballymascanlan,	447	157	191	290	57	99	25	42	9	17	2	8	4	6	2	2	–
Louth,	Dromiskin,	289	130	39	159	31	120	28	89	12	61	12	49	6	37	3	31	28
Do.	Darver,	165	41	33	124	16	91	11	75	7	64	9	57	10	48	7	38	31
Do.	Castlering,	205	53	41	152	48	111	17	63	13	46	3	33	7	30	6	23	17
Do.	Louth,	411	192	92	219	36	127	17	91	20	74	11	54	14	43	5	29	24
Do.	Killaney,	218	60	61	158	30	97	18	67	15	49	8	34	10	26	3	16	13
Ardee,	Do.	59	10	18	49	16	31	1	15	5	14	–	9	5	9	1	4	3
Co. Armagh.																		
Upper Fews,	Lower Creggan,	496	373	76	123	20	47	13	27	6	14	3	8	2	5	2	3	1
Co. Monaghan.																		
Farney,	Inniskeen,	418	157	144	261	51	117	23	66	12	43	8	31	12	23	1	11	10
	Total in Union,	8,013	3,789	1,772	4,224	889	2,452	400	1,563	327	1,163	160	836	214	676	107	462	355
SUMMARY.	Baronies.																	
Borough of Dundalk,		1,748	961	291	787	159	496	59	337	93	278	34	185	63	151	33	88	55
Co. Armagh,	Upper Fews,	496	373	76	123	20	47	13	27	6	14	3	8	2	5	2	3	1
Co. Louth,	Ardee,	59	10	18	49	16	31	1	15	5	14	–	9	5	9	1	4	3
Do.	Lower Dundalk,	2,201	1,248	507	953	173	446	90	273	59	183	24	124	33	100	14	67	53
Do.	Upper do. (exclusive of Borough,)	1,790	560	469	1,230	305	761	122	456	85	334	48	249	51	201	31	150	119
Do.	Louth,	1,301	480	267	821	165	554	92	389	67	297	43	230	48	187	25	139	114
Co. Monaghan,	Farney,	418	157	144	261	51	117	23	66	12	43	8	31	12	23	1	11	10
		8,013	3,789	1,772	4,224	889	2,452	400	1,563	327	1,163	160	836	214	676	107	462	355

Total *Gross* Annual Value, £104,698 19*s.* Total *Net* Annual Value, £87,249 3*s.* 3*d.* Rate of difference, £19 19*s.* 11¾*d.* per cent.

P. Connick, Clerk of the Union. 8th February, 1842.

Note added 22nd September, 1842.—A second Rate is not made as yet; therefore no change has been made since this Return was prepared.—Wm. Ryan, Clerk of the Union.

Observations of the Assistant Commissioner.

The Dundalk Valuation is below the letting value of the properties; but the value of the land in the Union varies so much, that it is difficult to ascertain, correctly, the actual full letting value. I conceive that the Valuation is 10 or 15 per cent. below the letting value, in the immediate vicinity of Dundalk, and from 5 to 10 per cent. in other parts of the Union.

Edward Gulson.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

DUNFANAGHY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Donegal.																		
Kilmacrenan, . .	Dunfanaghy, . .																	
Do. . .	Ards, . .																	
Do. . .	Creenasmear, . .																	
Do. . .	Creeslough, . .																	
Do. . .	Doe Castle, . .																	
Do. . .	Cross Roads, . .																	
Do. . .	Dunlewy, . .																	
Do. . .	Magheraclogher, . .																	
Do. . .	Meenaclady, . .																	
Do. . .	Gortahork, . .																	
	Total in Union, and in this portion of Kilmacrenan Barony, .																	

Valuation not complete.

Dunfanaghy, 17th December, 1842.

Patrick Coll, Clerk of the Union.

DUNGANNON UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Tyrone.																		
Borough of Dungannon,	Dungannon,	713	353	144	360	76	216	42	140	25	98	21	73	34	52	10	18	8
Dungannon Barony, (except portion in the Borough,)	Do.	170	61	63	109	26	46	9	20	6	11	1	5	1	4	–	3	3
Do.	Donaghmore,	892	462	257	430	91	173	32	82	10	50	11	40	18	29	2	11	9
Do.	Crosdermot,	444	165	161	279	57	118	33	61	9	28	6	19	9	13	1	4	3
Do.	Altmore,	516	254	175	262	58	87	14	29	5	15	3	10	4	7	3	3	–
Do.	Clonavady,	343	151	124	192	49	68	11	19	5	8	2	3	–	1	1	1	–
Do.	Castlecaulfield,	678	324	219	354	82	135	21	53	12	32	4	20	8	16	4	8	4
Do.	Clonaneese,	472	158	172	314	84	142	23	58	13	35	7	22	8	15	1	7	6
Do.	Ballymagran,	432	110	188	322	58	134	41	76	12	35	9	23	9	14	1	5	4
Do.	Minterburn,	311	67	84	244	76	160	24	84	25	60	12	35	13	23	5	10	5
Do.	Brantry,	368	89	151	279	73	128	29	55	13	26	6	13	7	7	–	–	–
Do.	Derrygortrevy,	425	179	133	246	64	113	21	49	14	28	3	14	5	11	4	6	2
Do.	Benburb,	796	363	231	433	109	202	44	93	23	49	10	26	10	16	3	6	3
Do.	Moy,	876	438	224	438	92	214	52	122	23	70	9	47	13	38	11	25	14
Do.	Drumaspil,	631	274	184	357	81	173	39	92	22	53	5	31	13	26	4	13	9
Do.	Bernagh,	434	169	138	265	53	127	16	74	17	58	8	41	14	33	7	19	12
Do.	Tullyniskan,	696	368	201	328	60	127	21	67	15	46	9	31	6	22	3	16	13
Do.	Meenagh,	542	290	173	252	50	79	13	29	9	16	2	7	3	5	2	2	–
Do.	Mountjoy,	538	276	159	262	63	103	24	40	5	16	1	11	8	10	1	2	1
Do.	Aghnahoe,	347	118	127	229	63	102	19	39	8	20	2	12	6	10	1	4	3
Clogher,	Do.	36	13	19	23	1	4	2	3	1	1	–	–	–	–	–	–	–
	Total in Union,	10,660	4,682	3,327	5,978	1,366	2,651	530	1,285	272	755	131	483	189	352	64	163	99
SUMMARY.	Baronies.																	
Borough of Dungannon,		713	353	144	360	76	216	42	140	25	98	21	73	34	52	10	18	8
Co. Tyrone,	Clogher,	36	13	19	23	1	4	2	3	1	1	–	–	–	–	–	–	–
Do.	Dungannon (except portion in Borough,)	9,911	4,316	3,164	5,595	1,289	2,431	486	1,142	246	656	110	410	155	300	54	145	91
		10,660	4,682	3,327	5,978	1,366	2,651	530	1,285	272	755	131	483	189	352	64	163	99

Total *Gross* Annual Value, £110,071 8*s.* 1*d.* Total *Net* Annual Value, £89,816 16*s.* 11*d.* Rate of difference, £22 11*s.* 0½*d.* per cent.

Geo. Moon, Clerk of the Guardians. Dungannon, 22nd December, 1841.

Note endorsed on the 15th September, 1842.—No change whatever has taken place in the Valuation of the Dungannon Union, since the time the within Return was furnished.—Geo. Moon.

Observations of the Assistant Commissioner.

This Valuation is strictly according to the intention of the Act. As far as I can ascertain, it is as near as possible to the letting Value. It is a shade higher than the Rents of one or two Landlords who are known to let low, and it is just about the same as others who are considered to ask a fair rent, while it is lower than some who are considered to let high. Altogether I know of no Valuation which has been more satisfactorily conducted.

Chas. S. Clements.

9th January, 1842.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

DUNGARVAN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Waterford.																		
Borough of Dungarvan,	Dungarvan,	1,710	1,129	168	581	126	413	59	287	65	228	37	163	39	126	27	87	60
Decies without Drum, (exclusive of Dungarvan,)	Do.	315	125	63	190	20	127	14	107	12	93	6	81	23	75	12	52	40
Decies within,	Do.	285	201	37	84	19	47	7	28	4	21	2	17	12	15	2	3	1
Do.	Ardmore,	1,275	937	112	338	55	226	40	171	26	131	22	105	37	83	16	46	30
Do.	Grange,	191	35	32	156	24	124	18	100	27	82	4	55	13	51	12	38	26
Do.	Kinsalebeg,	283	87	52	196	38	144	19	106	15	87	15	72	19	57	10	38	28
Do.	Clashmore,	364	177	64	187	43	123	23	80	24	57	6	33	12	27	2	15	13
Do.	Aglish,	465	227	77	238	37	161	28	124	26	96	13	70	17	57	12	40	28
Decies without,	Do.	42	17	6	25	1	19	3	18	1	15	–	14	2	14	3	12	9
Do.	Whitechurch,	248	105	34	143	17	109	6	92	18	86	6	68	15	62	4	47	43
Do.	Modeligo,	70	9	6	61	5	55	6	50	4	44	5	40	11	35	7	24	17
Do.	Colligan,	84	21	13	63	16	50	5	34	6	29	7	23	3	16	6	13	7
Do.	Seskinane,	195	39	25	156	30	131	27	101	26	74	9	48	13	39	13	26	13
Do.	Kilgobinet,	225	47	39	178	41	139	19	98	30	79	11	49	12	38	6	26	20
Do.	Kilrosanty,	232	61	23	171	21	148	21	127	15	106	9	91	19	82	20	63	43
Do.	Fews,	75	6	7	69	6	62	7	56	8	49	5	41	10	36	4	26	22
Do.	Stradbally,	299	109	47	190	17	143	21	126	18	105	10	87	20	77	20	57	37
Do.	Ballylaneen,	379	236	41	143	17	102	7	85	16	78	8	62	16	54	17	38	21
Upperthird,	Do.	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1
	Total in Union,	6,738	3,568	846	3,170	533	2,324	330	1,791	341	1,461	175	1,120	293	945	193	652	459
SUMMARY.	Baronies.																	
Borough of Dungarvan,	. . . .	1,710	1,129	168	581	126	413	59	287	65	228	37	163	39	126	27	87	60
Co. Waterford,	Decies without, (exclusive of Dungarvan,)	2,164	775	304	1,389	191	1,085	136	894	154	758	76	604	144	528	112	384	272
Do.	Decies within,	2,863	1,664	374	1,199	216	825	135	609	122	474	62	352	110	290	54	180	126
Do.	Upperthird,	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1
		6,738	3,568	846	3,170	533	2,324	330	1,791	341	1,461	175	1,120	293	945	193	652	459

Total *Gross* Annual Value, £107,618 17*s.* 1*d.* Total *Net* Annual Value, £93,719 16*s.* Rate of difference, £14 6*s.* 7½*d.* per cent.

Maurice C. Kennedy, Clerk of the Union. Dungarvan, 13th January, 1842.

Note endorsed on the 19th September, 1842.—I certify that no change affecting either this Return of Tenements valued for Poor Rates, or the statement of the Gross and Net Value of Property, has taken place in the Union of Dungarvan, since the within Return was furnished.—Maurice C. Kennedy.

Observations of the Assistant Commissioner.

The Valuation of Dungarvan Union is rather low, somewhat about 20 per cent. under the letting Value of Property in the Union.

J. O'Donoghue.

DUNMANWAY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cork.																		
Western *East* Carberry, .	Dunmanway, . .	1,070	500	114	570	78	456	62	378	75	316	44	241	68	197	54	129	75
Do. . .	Kilmurry, . .	75	3	4	72	6	68	10	62	14	52	12	38	12	26	7	14	7
Do. . .	Drinagh, . .	114	21	21	93	31	72	9	41	8	32	1	24	10	23	6	13	7
Do. . .	Inchageela, . .	44	–	8	44	4	36	12	32	7	20	7	13	4	6	1	2	1
West Muskerry, . .	Do. . .	111	7	10	104	11	94	18	83	16	65	11	49	21	38	10	17	7
Do. . .	Kilmichael, . .	267	39	12	228	27	216	17	189	31	172	25	141	47	116	28	69	41
Western *East* Carberry, .	Kilmeen, . .	207	36	27	171	24	144	23	120	26	97	13	71	20	58	20	38	18
Ibane and Barryroe, .	Do. . .	19	2	–	17	2	17	–	15	2	15	2	13	3	11	3	8	5
Eastern East Carberry, .	Ballymoney, . .	346	147	29	199	45	170	28	125	24	97	15	73	24	58	17	34	17
	Total in Union, .	**2,253**	**755**	**225**	**1,498**	**228**	**1,273**	**179**	**1,045**	**203**	**866**	**130**	**663**	**209**	**533**	**146**	**324**	**178**
SUMMARY.																		
Co. Cork, .	*Eastern* East Carberry, .	346	147	29	199	45	170	28	125	24	97	15	73	24	58	17	34	17
Do. . .	*Western* Do. .	1,510	560	174	950	143	776	116	633	130	517	77	387	114	310	88	196	108
Do. . .	Ibane and Barryroe, .	19	2	–	17	2	17	–	15	2	15	2	13	3	11	3	8	5
Do. . .	West Muskerry, . .	378	46	22	332	38	310	35	272	47	237	36	190	68	154	38	86	48
		2,253	755	225	1,498	228	1,273	179	1,045	203	866	130	663	209	533	146	324	178

Total *Gross* Annual Value, £49,271 18*s.* 2*d.*

Total *Net* Annual Value, £43,157 17*s.* 6*d.*

Rate of difference, £14 3*s.* 4*d.* per cent.

Edward Doherty, Clerk of the Union. 29th December, 1841.

Note made on the 19th September, 1842.—There is no change in the Number of Tenements, or in the Gross and Net Value of property liable to Rates in this Union, since the above Return was made.—Edward Doherty.

[N 2]

Observations of the Assistant Commissioner.

The Valuation of this Union is deemed perfectly satisfactory. The principles of the Act have been faithfully carried out, and the Rate payers are paying the Rate promptly and cheerfully.

12th January, 1842.

W. J. Voules.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

DUNSHAUGHLIN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Dublin.																		
Balrothery, . .	Garristown, . .	525	270	95	255	42	160	21	118	9	97	14	88	17	74	7	57	50
Castleknock, . .	Donaghmore, . .	1	–	–	1	–	1	–	1	1	1	–	–	–	–	–	–	–
Co. Meath.																		
Dunboyne, . .	Do. . .	25	–	1	25	2	24	2	22	2	20	–	18	–	18	4	18	14
Ratoath, . .	Do. . .	113	50	11	63	8	52	3	44	4	41	4	37	1	33	2	32	30
Do. . .	Ratoath, . .	204	57	42	147	12	105	11	93	10	82	4	72	14	68	6	54	48
Do. . .	Dunshaughlin, . .	258	101	36	157	19	121	11	102	6	91	2	85	8	83	7	75	68
Upper Deece, . .	Culmullin, . .	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1
Do. . .	Do. . .	156	36	18	120	14	102	4	88	7	84	8	77	8	69	3	61	58
Do. . .	Kilmore, . .	163	45	15	118	7	103	9	96	11	87	6	76	13	70	11	57	46
Dunboyne, . .	Dunboyne, . .	5	–	–	5	1	5	–	4	–	4	–	4	1	4	–	3	3
Ratoath, . .	Do. . .	270	65	52	205	15	153	14	138	7	124	8	117	9	109	8	100	92
Skreen, . .	Kilbrew, . .	73	15	9	58	2	49	6	47	1	41	7	40	1	33	1	32	31
Do. . .	Do. . .	81	41	12	40	6	28	5	22	1	17	1	16	5	15	1	10	9
Do. . .	Skreen, . .	164	49	24	115	19	91	12	72	6	60	6	54	10	48	3	38	35
Upper Duleek, . .	Rathfeigh, . .	78	13	11	65	3	54	4	51	4	47	5	43	5	38	3	33	30
Skreen, . .	Do. . .	72	24	12	48	12	36	2	24	4	22	2	18	3	16	2	13	11
Lower Deece, . .	Killeen, . .	55	6	14	49	4	35	2	31	4	29	3	25	1	22	2	21	19
Do. . .	Do. . .	69	18	17	51	2	34	5	32	5	27	1	22	2	21	3	19	16
	Kilmessan, . .	203	66	42	137	17	95	12	78	10	66	6	56	8	50	8	42	34
	Total in Union, .	2,516	856	411	1,660	185	1,249	123	1,064	92	941	77	849	106	772	71	666	595
SUMMARY.	Baronies.																	
Co. Dublin, .	Balrothery, . .	525	270	95	255	42	160	21	118	9	97	14	88	17	74	7	57	50
Do. . .	Castleknock, . .	1	–	–	1	–	1	–	1	1	1	–	–	–	–	–	–	–
Co. Meath, .	Deece Lower, . .	272	84	59	188	19	129	17	110	15	93	7	78	10	71	11	61	50
Do. . .	Deece Upper, . .	324	81	33	243	22	210	13	188	18	175	14	157	22	143	14	121	107
Do. . .	Duleek Upper, . .	72	24	12	48	12	36	2	24	4	22	2	18	3	16	2	13	11
Do. . .	Dunboyne, . .	295	65	53	230	17	177	16	160	9	144	8	135	9	127	12	118	106
Do. . .	Ratoath, . .	649	223	98	426	41	328	31	287	21	256	17	235	24	218	16	194	178
Do. . .	Skreen, . .	378	109	61	269	32	208	23	176	15	153	15	138	21	123	9	102	93
		2,516	856	411	1,660	185	1,249	123	1,064	92	941	77	849	106	772	71	666	595

Total *Gross* Annual Value, £126,817 2*s.* 8½*d.* Total *Net* Annual Value, £117,323 17*s.* 2½*d.* Rate of difference, £8 1*s.* 10*d.* per cent.

Robert Clinch, Clerk of the Union. 13th January, 1842.

Note made on the 16th September, 1842.—There has been no change affecting either the Gross or Net Value since the above Return was made.—Robert Clinch.

Observations of the Assistant Commissioner.

The Valuation was made before I took charge of the Union: I therefore am not cognizant of the proceedings connected with it. I have heard no general complaint against it; and the Valuators appear to be industrious and intelligent persons.

19th January, 1842.

Richard Hall.

EDENDERRY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Kildare.																		
Barony of Carberry,	Cadamstown,	400	250	39	150	28	111	13	83	10	70	4	60	14	56	7	42	35
Do.	Ballinadrimna,	363	249	36	114	15	78	12	63	9	51	2	42	7	40	8	33	25
Do.	Mylerstown,	271	196	12	75	17	63	7	46	4	39	3	35	6	32	6	26	20
Do.	Carberry,	286	194	18	92	4	74	3	70	2	67	6	65	7	59	4	52	48
Do.	Ardkill,	421	317	26	104	13	78	6	65	8	59	2	51	6	49	6	43	37
East Ophaley,	Cloncurry,	230	162	26	68	6	42	8	36	–	28	4	28	8	24	1	16	15
Do.	Rathangan,	461	299	47	162	20	115	14	95	12	81	11	69	11	58	8	47	39
West Ophaley,	Do.	156	84	18	72	13	54	12	41	10	29	6	19	6	13	5	7	2
Co. Meath.																		
Barony of Upper Moyfenragh,	Ballybogan,	244	159	23	85	12	62	8	50	5	42	3	37	4	34	7	30	23
Do.	Clonard,	601	398	71	203	39	132	31	93	8	62	10	54	11	44	3	33	30
Do.	Castlejordan,	303	199	33	104	28	71	8	43	16	35	3	19	2	16	4	14	10
King's County.																		
Barony of Coolestown,	Edenderry,	760	422	128	338	59	210	33	151	25	118	16	93	19	77	11	58	47
Do.	Ballinakill,	111	48	17	63	8	46	7	38	3	31	6	28	3	22	4	19	15
Do.	Clonsast,	700	388	109	312	70	203	32	133	21	101	13	80	17	67	15	50	35
Warrenstown,	Ballymacwilliam,	198	155	8	43	4	35	5	31	2	26	1	24	–	23	1	23	22
Do.	Ballyburley,	200	139	9	61	5	52	9	47	3	38	3	35	8	32	2	24	22
Do.	Clonmore,	276	189	19	87	10	68	6	58	6	52	11	46	2	35	7	33	26
Lower Philipstown,	Croghan,	313	227	30	86	15	56	15	41	5	26	–	21	1	21	4	20	16
	Total in Union,	6,294	4,075	669	2,219	366	1,550	229	1,184	149	955	104	806	132	702	103	570	467
SUMMARY.	Baronies.																	
Co. Kildare,	Carberry,	1,741	1,206	131	535	77	404	41	327	33	286	17	253	40	236	31	196	165
Do.	East Ophaley,	691	461	73	230	26	157	22	131	12	109	15	97	19	82	9	63	54
Do.	West Ophaley,	156	84	18	72	13	54	12	41	10	29	6	19	6	13	5	7	2
King's Co.	Coolestown,	1,571	858	254	713	137	459	72	322	49	250	35	201	39	166	30	127	97
Do.	Lower Philipstown,	313	227	30	86	15	56	15	41	5	26	–	21	1	21	4	20	16
Do.	Warrenstown,	674	483	36	191	19	155	20	136	11	116	15	105	10	90	10	80	70
Co. Meath,	Upper Moyfenragh,	1,148	756	127	392	79	265	47	186	29	139	16	110	17	94	14	77	63
		6,294	4,075	669	2,219	366	1,550	229	1,184	149	955	104	806	132	702	103	570	467

Total *Gross* Annual Value, £116,733 4*s.* 2*d.*

Total *Net* Annual Value, £98,731 7*s.* 10*d.*

Rate of difference, £18 4*s.* 7¾*d.* per cent.

Michael Gilligan, M.D., Clerk of the Union. 11th January, 1842.

Report made on the 15th September, 1842.—I beg leave to acknowledge the receipt of your letter enclosing a Return made the 11th day of January, 1842, of the Number of Tenements in the Edenderry Union, valued for Poor Rates, with the Gross and Net Annual Value of all property within the said Union; and have to inform you, that no change whatever has taken place since, affecting said Returns. Enclosed is the Return which you forwarded.

Thomas Byrne, Clerk of the Union.

Observations of the Assistant Commissioner.

The Valuation of the Edenderry Union is rather low. It may be from 15 to 20 per cent. under the usual letting value; but the Valuator stated to me that his Valuation was over the Rent received, in every instance, on one Estate.

J. O'Donoghue.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

ENNIS UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Clare.																		
Parliamentary Bor. of Ennis,	Ennis,	1,345	874	181	471	122	290	51	168	42	117	22	75	22	53	10	31	21
Islands, (exclusive of portion in the Borough,)	Do.	607	295	135	312	53	177	24	124	26	100	9	74	14	65	14	51	37
Islands,	Clondegad,	523	211	161	312	64	151	30	87	31	57	5	26	9	21	6	12	6
Do.	Kiloan,	255	69	86	186	39	100	18	61	12	43	6	31	5	25	8	20	12
Do.	Kilmaley,	481	171	193	310	54	117	27	63	17	36	7	19	6	12	2	6	4
Do.	Clare,	391	216	61	175	24	114	19	90	15	71	2	56	12	54	11	42	31
Bunratty Upper,	Quin,	494	115	132	379	81	247	42	166	30	124	19	94	22	75	15	53	38
Do.	Clouna,	343	108	92	235	46	143	35	97	12	62	14	50	12	36	7	24	17
Do.	Templemaley,	337	68	109	269	56	160	26	104	21	78	4	57	26	53	6	27	21
Do.	Inchacronan,	437	152	106	285	51	179	35	128	23	93	12	70	23	58	14	35	21
Bunratty Lower,	Newmarket,	489	300	94	189	26	95	14	69	7	55	4	48	7	44	7	37	30
Do.	Fenagh,	278	98	60	180	42	120	22	78	15	56	7	41	7	34	3	27	24
Do.	Kilconry,	152	28	19	124	18	105	8	87	10	79	3	69	10	66	9	56	47
Do.	Bunratty,	208	94	42	114	11	72	11	61	8	50	3	42	6	39	11	33	22
Tulla Upper,	Clonlea,	50	16	7	34	3	27	6	24	4	18	5	14	2	9	2	7	5
Do. Lower,	Do.	475	241	93	234	50	141	33	91	15	58	12	43	11	31	4	20	16
Clonderalaw,	Kilcreest,	303	122	96	181	28	85	16	57	6	41	5	35	5	30	9	25	16
Inchiquin,	Inagh,	378	96	131	282	70	151	33	81	18	48	10	30	13	20	3	7	4
Do.	Dysart,	412	102	118	310	68	192	25	124	28	99	17	71	17	54	11	37	26
Do.	Ruaun,	312	118	60	194	35	134	20	99	15	79	13	64	17	51	11	34	23
	Total in Union,	8,270	3,494	1,976	4,776	941	2,800	495	1,859	355	1,364	179	1,009	246	830	163	584	421
SUMMARY.	Baronies.																	
Borough of Ennis,		1,345	874	181	471	122	290	51	168	42	117	22	75	22	53	10	31	21
Co. Clare,	Bunratty *Upper*,	1,611	443	439	1,168	234	729	138	495	86	357	49	271	83	222	42	139	97
Do.	„ *Lower*,	1,127	520	215	607	97	392	55	295	40	240	17	200	30	183	30	153	123
Do.	Clonderalaw,	303	122	96	181	28	85	16	57	6	41	5	35	5	30	9	25	16
Do.	Inchiquin,	1,102	316	309	786	173	477	78	304	61	226	40	165	47	125	25	78	53
Do.	Islands, (exclusive of the Borough of Ennis,)	2,257	962	636	1,295	234	659	118	425	101	307	29	206	46	177	41	131	90
Do.	Tulla *Upper*,	50	16	7	34	3	27	6	24	4	18	5	14	2	9	2	7	5
Do.	„ *Lower*,	475	241	93	234	50	141	33	91	15	58	12	43	11	31	4	20	16
		8,270	3,494	1,976	4,776	941	2,800	495	1,859	355	1,364	179	1,009	246	830	163	584	421

Total *Gross* Annual Value, £154,608 0*s.* 1½*d.* Total *Net* Annual Value, £132,618 8*s.* 10*d.* Rate of difference, £16 11*s.* 7*d.* per cent.

Thady Cotter, Clerk of the Union. 1st October, 1842.

Observations of the Assistant Commissioner.

The proportion of the Rent to the Net Value is about as five to three.

21st May, 1843. W. J. Gilbert.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Wexford.																		
Scarawalsh,	Ferns.	848	415	119	433	84	314	44	230	30	186	32	156	54	124	30	70	40
Do.	Kilrush,	695	340	107	355	75	248	47	173	27	126	22	99	21	77	23	56	33
Do.	Templeshanbo,	1,137	539	274	598	144	324	75	180	37	105	21	68	20	47	8	27	19
Do.	Monart,	634	312	103	322	71	219	32	148	32	116	23	84	30	61	9	31	22
Bantry,	Do.	166	93	18	73	19	55	12	36	9	24	2	15	6	13	3	7	4
Do.	Killegney,	603	242	132	361	76	229	52	153	41	101	17	60	18	43	10	25	15
Do.	Killan,	527	227	123	300	62	177	48	115	25	67	10	42	15	32	13	17	4
Scarawalsh,	Do.	19	6	3	13	6	10	1	4	2	3	–	1	1	1	–	–	–
Do.	Enniscorthy,	1,437	791	224	646	140	422	73	282	47	209	45	162	48	117	21	69	48
Bantry,	Do.	204	99	40	105	14	65	16	51	5	35	5	30	7	25	2	18	16
Ballaghkeen,	Do.	677	483	65	194	40	129	18	89	13	71	17	58	11	41	10	30	20
Do.	Castle Ellis,	948	485	153	463	106	310	66	204	55	138	27	83	24	56	14	32	18
Do.	Meelnagh,	538	304	96	234	42	138	29	96	27	67	13	40	12	27	6	15	9
Do.	Ballyhuskard,	567	380	69	187	34	118	20	84	15	64	6	49	14	43	6	29	23
Do.	Edermine,	625	325	98	300	56	202	22	146	32	124	22	92	28	70	13	42	29
Shelmalier,	Do.	27	9	8	18	1	10	1	9	2	8	–	6	1	6	1	5	4
Do.	Ballyhogue,	12	8	–	4	–	4	1	4	–	3	–	3	2	3	–	1	1
Bantry,	Do.	584	267	112	317	80	205	27	125	35	98	14	63	25	49	4	24	20
Gorey,	Kilcormick,	80	30	11	50	11	39	7	28	6	21	5	15	4	10	3	6	3
Ballaghkeen,	Do.	311	171	41	140	25	99	11	74	18	63	9	45	19	36	6	17	11
Scarawalsh,	Do.	103	57	8	46	12	38	7	26	7	19	4	12	2	8	4	6	2
Do.	Newtown Barry,	471	307	75	164	43	89	24	46	5	22	8	17	4	9	2	5	3
Co. Carlow.																		
Forth,	Do.	251	129	62	122	24	60	8	36	4	28	4	24	9	20	7	11	4
	Total in Union,	11,464	6,019	1,941	5,445	1,165	3,504	641	2,339	474	1,698	306	1,224	375	918	195	543	348
SUMMARY.	**Baronies.**																	
Co. Carlow,	Forth,	251	129	62	122	24	60	8	36	4	28	4	24	9	20	7	11	4
Co. Wexford,	Ballaghkeen,	3,666	2,148	522	1,518	303	996	166	693	160	527	94	367	108	273	55	165	110
Do.	Bantry,	2,084	928	425	1,156	251	731	155	480	115	325	48	210	71	162	32	91	59
Do.	Gorey,	80	30	11	50	11	39	7	28	6	21	5	15	4	10	3	6	3
Do.	Scarawalsh,	5,344	2,767	913	2,577	575	1,664	303	1,089	187	786	155	599	180	444	97	264	167
Do.	Shelmalier,	39	17	8	22	1	14	2	13	2	11	–	9	3	9	1	6	5
		11,464	6,019	1,941	5,445	1,165	3,504	641	2,339	474	1,698	306	1,224	375	918	195	543	348

Total *Gross* Annual Value, £158,961 17*s.* 3¾*d.* Total *Net* Annual Value, £126,153 3*s.* 4½*d.* Rate of difference, £26 0*s.* 1½*d.* per cent.

John Kennedy, Clerk of the Union. 8th January, 1842.

Note made on the 17th September, 1842.—No alteration in Tenements, nor in Net or Gross Annual Value, since this Return was made last January.—John Kennedy.

Observations of the Assistant Commissioner.

I consider the Valuation of this Union to be, on the average of the whole, from 10 to 12 per cent. below the letting value. It is equal to the rents obtained by Lord Portsmouth and other large Proprietors, but at least 20 per cent. below that got by Middlemen, and small Proprietors. The average is about as above computed.

17th January, 1842.

R. M. Muggeridge.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

ENNISKILLEN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Fermanagh.																		
Parliamentary Borough of Enniskillen	Enniskillen	687	307	123	380	86	257	57	171	34	114	23	80	31	57	14	26	12
Clanawley	Do.	8	–	–	8	2	8	–	6	1	6	–	5	1	5	2	4	2
Magheraboy (exclusive of the portion in the Borough)	Do.	225	64	93	161	36	68	10	32	6	22	3	16	5	13	–	8	8
Tyrkenedy (exclusive of the portion in the Borough)	Do.	195	77	47	118	28	71	16	43	5	27	5	22	1	17	3	16	13
Tyrkenedy	Tempo	358	161	131	197	32	66	4	34	16	30	6	14	3	8	4	5	1
Do.	Manor of Carrick	432	105	142	327	80	185	49	105	19	56	11	37	9	26	6	17	11
Do.	Clabby	285	129	105	156	26	51	3	25	13	22	5	9	1	4	3	3	–
Do.	Ballyreagh	527	221	176	306	63	130	34	67	17	33	9	16	5	7	2	2	–
Do.	Castlecoole	430	155	140	275	51	135	38	84	12	46	12	34	7	22	4	15	11
Do.	*Ballycassidy	275	102	76	173	42	97	18	55	10	37	8	27	6	19	6	13	7
Magheraboy	Do.	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1
Tyrkenedy	Laragh	42	9	14	33	6	19	7	13	1	6	2	5	1	3	–	2	2
Clanawley	Do.	427	151	141	276	65	135	27	70	11	43	10	32	10	22	4	12	8
Do.	Florence Court	648	273	168	375	79	207	53	128	21	75	14	54	15	40	6	25	19
Do.	Holywell	414	197	124	217	35	93	19	58	15	39	3	24	6	21	6	15	9
Do.	Kinawley	569	343	146	226	44	80	19	36	7	17	3	10	5	7	2	2	–
Knockniny	Do.	62	27	17	35	5	18	5	13	5	8	2	3	1	1	–	–	–
Clanawley	Letterbreen	323	115	89	208	64	119	21	55	14	34	1	20	11	19	3	8	5
Magheraboy	Do.	59	9	30	50	10	20	4	10	2	6	1	4	2	3	–	1	1
Do.	Carn	171	81	61	90	17	29	5	12	3	7	2	4	–	2	–	2	2
Clanawley	Do.	175	73	67	102	21	35	3	14	1	11	3	10	1	7	3	6	3
Magheraboy	Ely	536	174	152	362	90	210	42	120	25	78	15	53	10	38	8	28	20
Do.	Rahalton	562	185	186	377	99	191	40	92	19	52	16	33	7	17	4	10	6
Co. Cavan.																		
Tullaghagh	Killinagh	797	512	191	285	43	94	13	51	13	38	5	25	6	20	4	14	10
Do.	Glen	459	372	79	87	5	8	1	3	–	2	1	2	1	1	–	–	–
Do.	Swanlinbar	554	311	157	243	42	86	21	44	8	23	2	15	8	13	1	5	4
Do.	Tullaghnamoltra	698	341	248	357	77	109	16	32	6	16	1	10	5	9	2	4	2
Co. Tyrone.																		
Omagh	Kilskeery	348	195	118	153	21	35	9	14	1	5	2	4	1	2	–	1	1
	Total in Union,	10,267	4,689	3,021	5,578	1,169	2,557	534	1,388	285	854	165	569	159	404	87	245	158
SUMMARY.	Baronies.																	
Enniskillen Borough,		687	307	123	380	86	257	57	171	34	114	23	80	31	57	14	26	12
Co. Fermanagh,	Clanawley	2,564	1,152	735	1,412	310	677	142	367	70	225	34	155	49	121	26	72	46
Do.	Knockniny	62	27	17	35	5	18	5	13	5	8	2	3	1	1	–	–	–
Do.	Magheraboy (except portion in the Borough)	1,554	513	522	1,041	252	519	101	267	55	166	37	111	24	74	12	50	38
Do.	Tyrkenedy (except portion in the Borough)	2,544	959	831	1,585	328	754	169	426	93	257	58	164	33	106	28	73	45
Co. Cavan,	Tullaghagh	2,508	1,536	675	972	167	297	51	130	27	79	9	52	20	43	7	23	16
Co. Tyrone,	Omagh	348	195	118	153	21	35	9	14	1	5	2	4	1	2	–	1	1
		10,267	4,689	3 021	5,578	1,169	2,557	534	1,388	285	854	165	569	159	404	87	245	158

Total *Gross* Annual Value, £107,120 13*s.* Total *Net* Annual Value, £89,267 4*s.* 5*d.* Rate of difference, £20 per cent.

Paul Dane, Clerk of the Union. 18th May, 1843.

* By a Proclamation of the Lord Lieutenant and Council, dated 9th February, 1842, the Townland of Monalha, in Ballycassidy Electoral Division, and until then in the Barony of Lurg, was added to Tyrkenedy.

ENNISTYMON UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Clare.																		
Corcomroe, . .	Ennistymon, . .	1,300	803	330	497	91	167	29	76	18	47	10	29	8	19	2	11	9
Do. . .	Liscanor, . .	815	488	204	327	65	123	16	58	17	42	3	25	8	22	2	14	12
Do. . .	Kilshany, . .	253	124	68	129	32	61	11	29	5	18	2	13	2	11	2	9	7
Do. . .	Killilagh, . .	450	271	114	179	21	65	7	44	2	37	8	35	5	27	6	22	16
Do. . .	Kilfenora, . .	557	280	162	277	42	115	13	73	9	60	4	51	12	47	7	35	28
Ibrickane, . .	Miltownmalbay, . .	994	568	274	426	94	152	23	58	13	35	4	22	3	18	5	15	10
Inchiquin, . .	Rath, . .	314	90	96	224	53	128	21	75	9	54	16	45	15	29	3	14	11
Do. . .	Currofin, . .	440	232	105	208	38	103	9	65	10	56	9	46	6	37	5	31	26
Burren, . .	Carron, . .	157	32	22	125	16	103	12	87	11	75	7	64	11	57	10	46	36
Do. . .	Burren, . .	203	53	33	150	28	117	35	89	13	54	4	41	5	37	8	32	24
Do. . .	Drumcreehy, . .	289	160	66	129	18	63	12	45	7	33	6	26	10	20	2	10	8
Do. . .	Rathborney, . .	188	52	44	136	20	92	11	72	4	61	6	57	8	51	4	43	39
Do. . .	Killonahan, . .	258	113	68	145	25	77	8	52	4	44	8	40	8	32	3	24	21
	Total in Union, .	6,218	3,266	1,586	2,952	543	1,366	207	823	122	616	87	494	101	407	59	306	247
SUMMARY.	Baronies.																	
Co. Clare, . .	Corcomroe, . .	3,375	1,966	878	1,409	251	531	76	280	51	204	27	153	35	126	19	91	72
Do. . .	Ibrickane, . .	994	568	274	426	94	152	23	58	13	35	4	22	3	18	5	15	10
Do. . .	Inchiquin, . .	754	322	201	432	91	231	30	140	19	110	25	91	21	66	8	45	37
Do. . .	Burren, . .	1,095	410	233	685	107	452	78	345	39	267	31	228	42	197	27	155	128
		6,218	3,266	1,586	2,952	543	1,366	207	823	122	616	87	494	101	407	59	306	247

Total *Gross* Annual Value, £103,680 2*s.* 11¼*d.*

Total *Net* Annual Value, £67,486 17*s.*

Rate of difference, £53 12*s.* 7½*d.* per cent.

Mich. M'Donough, Clerk to the Guardians. 16th January, 1842.

Note added 15th September, 1842.—No change has taken place either in the tenements stated in this Return, nor in the Gross or Net Annual Value thereof.—Mich. M'Donough.

Observations of the Assistant Commissioner.

I have examined this Return of the Tenements rateable for the Relief of the Poor in the Ennistymon Union, and have recast the columns which were previously incorrectly cast, which appear now to be correct. I have also examined the Valuation from which this Return has been extracted, and I consider both the Valuation and Return to be correct as far as I have been able to ascertain.

21st January, 1842.

W. H. T. Hawley.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

FERMOY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cork.																		
Barrymore,	Ardnageehy,	819	513	90	306	62	216	39	154	31	115	13	84	24	71	12	47	35
Do.	Rathcormac,	1,249	824	147	425	68	278	46	210	20	164	30	144	31	114	22	83	61
Do.	Castlelyons,	728	497	62	231	35	169	16	134	17	118	6	101	24	95	13	71	58
Condons and Clongibbon,	Do.	128	70	19	58	10	39	7	29	7	22	6	15	4	9	–	5	5
Kinataloon,	Do.	124	83	1	41	3	40	4	37	4	33	2	29	4	27	5	23	18
Do.	Ahern,	173	123	8	50	7	42	8	35	2	27	2	25	8	23	4	15	11
Do.	Ballynoe,	363	248	22	115	26	93	17	67	8	50	8	42	9	34	11	25	14
Do.	Mogeely,	475	313	64	162	17	98	21	81	14	60	6	46	12	40	8	28	20
Do.	Knockmourne,	159	95	13	64	10	51	6	41	1	35	8	34	5	26	2	21	19
Barrymore,	Do.	303	211	15	92	10	77	7	67	9	60	12	51	11	39	8	28	20
Condons and Clongibbon,	Do.	96	63	7	33	5	26	4	21	4	17	1	13	3	12	7	9	2
Do.	Macrony,	898	606	118	292	71	174	34	103	22	69	15	47	13	32	8	19	11
Do.	Mitchelstown,	1,605	935	268	670	188	402	81	214	40	133	31	93	34	62	5	28	23
Do.	Marshalstown,	392	171	67	221	57	154	35	97	22	62	15	40	12	25	3	13	10
Do.	Kildorrery,	311	153	67	158	33	91	19	58	16	39	6	23	12	17	3	5	2
Do.	Templemolaga,	301	166	53	135	36	82	15	46	11	31	6	20	3	14	6	11	5
Do.	Kilworth,	702	529	68	173	39	105	21	66	7	45	9	38	9	29	3	20	17
Fermoy,	Do.	117	74	11	43	7	32	10	25	6	19	1	9	1	8	2	7	5
Do.	Pharihy,	338	188	52	150	26	98	24	72	11	48	6	37	10	31	8	21	13
Do.	Castletownroche,	580	397	49	183	11	134	13	123	18	110	10	92	21	82	9	61	52
Do.	Kilcummer,	217	122	14	95	12	81	9	69	15	60	4	45	7	41	14	34	20
Do.	Ballyhooly,	646	394	59	252	38	193	37	155	19	118	15	99	22	84	18	62	44
Do.	Glanworth,	566	356	43	210	43	167	23	124	18	101	15	83	24	68	9	44	35
Condons and Clongibbon,	Do.	152	67	19	85	13	66	11	53	14	42	7	28	12	21	5	9	4
Do.	Kilgullane,	187	86	20	101	11	81	17	70	4	53	12	49	14	37	7	23	16
Fermoy,	Do.	75	30	8	45	6	37	5	31	2	26	2	24	10	22	2	12	10
Do.	Killalty,	222	139	20	83	14	63	13	49	12	36	5	24	4	19	2	15	13
Condons and Clongibbon,	Do.	123	64	10	59	6	49	9	43	4	34	6	30	3	24	5	21	16
Do.	Fermoy,	1,403	858	193	545	102	352	67	250	51	183	20	132	40	112	13	72	59
Fermoy,	Do.	4	2	–	2	–	2	–	2	–	2	–	2	–	2	–	2	2
Do.	Derryvillane,	375	217	27	158	19	131	27	112	14	85	22	71	7	49	15	42	27
Condons and Clongibbon,	Do.	32	16	6	16	3	10	2	7	1	5	–	4	1	4	1	3	2
	Total in Union,	13,863	8,610	1,620	5,253	988	3,633	647	2,645	424	1,998	301	1,574	394	1,273	230	879	649
SUMMARY.	Baronies.																	
Co. Cork,	Barrymore,	3,099	2,045	314	1,054	175	740	108	565	77	457	61	380	90	319	55	229	174
Do.	Condons and Clongibbon,	6,330	3,784	915	2,546	574	1,631	222	1,057	203	735	134	532	160	398	66	238	172
Do.	Fermoy,	3,140	1,919	283	1,221	176	938	161	762	115	601	80	486	106	406	79	300	221
Do.	Kinataloon,	1,294	862	108	432	63	324	56	261	29	205	26	176	38	150	30	112	82
		13,863	8,610	1,620	5,253	988	3,633	647	2,645	424	1,998	301	1,574	394	1,273	230	879	649

Total *Gross* Annual Value, £192,028 14*s.*

Total *Net* Annual Value, £156,758 17*s.* 7*d.*

Rate of difference, £22 9*s.* 11¼*d.*

Francis Johnson, Clerk of the Union.

Note added 16th September, 1842.—No change has been effected.—F. Johnson.

Observations of the Assistant Commissioner.

I am of opinion that this Valuation is about 20 per cent. below the true value. Nevertheless, the owners of property have not made any formal complaint, and in the absence of such, it is difficult to embody desultory objections so as to effect a remedy.

22nd January, 1842.

W. J. Voules.

GALWAY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. of the Town of Galway,	Galway,	4,878	3,127	865	1,751	259	886	149	627	112	478	79	366	85	287	52	202	150
Co. Galway.																		
Moycullen,	Moycullen,	821	405	276	416	75	140	32	65	13	33	4	20	6	16	3	10	7
Do.	Oughterard,	1,426	936	375	490	45	115	23	70	15	42	9	27	9	18	3	9	6
Do.	Killanin,	1,188	630	424	558	76	124	23	48	8	25	5	17	4	12	2	8	6
Clare,	Annaghdown,	843	545	202	298	55	96	9	41	5	32	4	27	5	23	6	18	12
Do.	Lackagh,	623	343	150	280	62	130	18	68	8	50	6	42	9	36	6	27	21
Do.	Clare Galway,	127	46	40	81	19	41	9	22	3	13	4	10	–	6	3	6	3
Dunkellin,	Do.	339	133	112	206	40	94	29	54	7	25	5	18	4	13	3	9	6
Do.	Oranmore,	394	144	127	250	40	123	40	83	10	43	4	33	10	29	7	19	12
Do.	Ballymacoortia,	404	114	101	290	94	189	34	95	26	61	4	35	13	31	3	18	15
Do.	Stradbally,	217	96	53	121	43	68	6	25	5	19	6	14	2	8	2	6	4
Do.	Athenry,	66	19	16	47	15	31	3	16	–	13	–	13	4	13	2	9	7
Clare,	Do.	96	49	17	47	16	30	2	14	3	12	–	9	–	9	3	9	6
Arran,	Arran,	561	427	115	134	15	19	1	4	1	3	–	2	–	2	–	2	2
	Total in Union,	11,983	7,014	2,883	4,969	854	2,086	383	1,232	216	849	130	633	151	503	95	352	257
SUMMARY.	**Baronies.**																	
County of the Town,		4,878	3,127	865	1,751	259	886	149	627	112	478	79	366	85	287	52	202	150
Co. Galway,	Arran,	561	427	115	134	15	19	1	4	1	3	–	2	–	2	–	2	2
Do.	Clare,	1,689	983	409	706	152	297	58	145	19	107	14	88	14	74	18	60	42
Do.	Dunkellin,	1,420	506	409	914	282	505	112	273	48	161	19	113	33	94	17	61	44
Do.	Moycullen,	3,435	1,971	1,085	1,464	196	379	83	183	36	100	18	64	19	46	8	27	19
		11,983	7,014	2,883	4,969	854	2,086	383	1,232	216	849	130	633	151	503	95	352	257

Total *Gross* Annual Value, £131,597 8*s.* 6*d.* Total *Net* Annual Value, £105,154 18*s.* 4*d.* Rate of difference, £25 2*s.* 11*d.* per cent.

I have valued the Electoral Divisions of Killanin and Oughterard, in the Galway Union, and assisted William Kelly, Esq., in the Valuation of the remaining Divisions of the Union, and have made out the above Return from the Books of the Valuation, and can vouch for its correctness, on oath, if required.

Moycullen Lodge, 28th January, 1842.

Thomas Fitzgerald, C. E. & L. S.

Note added 15th September, 1842.—No change has been made in the Valuation of the Properties in the Galway Union up to this date, but the Board of Guardians are now about to appoint a person to *revise* the Valuation.

Lambert Mahon, Clerk of the Union.

Observations of the Assistant Commissioner.

The Valuation of the Galway Union has been made by Mr. William Kelly, J. P., with the exception of the Electoral Divisions of Killanin and Oughterard, which were added to the Union subsequently to its formation, and which have been valued by Mr. Thomas Fitzgerald, Land Surveyor. I should say that the Valuation of the Union is, on the whole, from 10 to 15 per cent. below a reasonable letting value.

2nd February, 1842.

Joseph Burke.

Number of Tenements valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

GLENTIES UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Donegal.																		
Bannagh, . .	Kilgoly, . .																	
Do. . .	Mallinbog, . .																	
Do. . .	Kilcar, . .																	
Do. . .	Killybegs, . .																	
Do. . .	Meenavalley, . .																	
Do. . .	Ardara, . .																	
Boylagh, . .	Do. . .																	
Do. . .	Naran, . .																	
Do. . .	Glenties, . .																	
Do. . .	Derryloaghan, . .																	
Do. . .	Finntown, . .																	
Do. . .	Lettermacaward, . .																	
Do. . .	Dungloe, . .																	
Do. . .	Mullaghderg, . .																	
Do. . .	Rutland, . .																	
	Total in Union, .																	
SUMMARY.	Baronies.																	
Co. Donegal. .	Bannagh, . .																	
Do. . .	Boylagh, . .																	

Valuation not complete.

17th December, 1842.

Daniel M'Davitt, Clerk of the Union.

GOREY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Wexford.																		
Gorey,	Coolgreney,	646	207	88	439	74	351	52	277	54	225	38	171	49	133	27	84	57
Do.	Wingfield,	361	206	43	155	30	112	19	82	10	63	13	53	8	40	7	32	25
Scarawalsh,	Do.	25	16	–	9	1	9	1	8	–	7	2	7	2	5	–	3	3
Do.	Ballyellis,	342	129	31	213	41	182	34	141	22	107	34	85	20	51	11	31	20
Do.	Rosminogue,	39	13	14	26	5	12	3	7	2	4	1	2	–	1	1	1	–
Gorey,	Do.	396	180	61	216	43	155	29	112	26	83	13	57	25	44	3	19	16
Do.	Camolin,	157	61	23	96	16	73	10	57	11	47	3	36	14	33	3	19	16
Scarawalsh,	Do.	393	182	61	211	36	150	34	114	19	80	17	61	13	44	8	31	23
Gorey,	Gorey,	1,207	518	178	689	144	511	89	367	72	278	47	206	56	159	31	103	72
Ballaghkeen,	Wells,	660	352	76	308	57	232	41	175	30	134	25	104	21	79	23	58	35
Do.	Ballycanew,	433	231	65	202	36	137	25	101	10	76	10	66	21	56	8	35	27
Gorey,	Do.	208	112	31	96	7	65	7	58	11	51	8	40	3	32	7	29	22
Do.	Monomolin,	352	167	38	185	25	147	28	122	23	94	11	71	17	60	18	43	25
Ballaghkeen,	Do.	606	301	106	305	65	199	30	134	19	104	15	85	22	70	14	48	34
Do.	Courtown,	324	146	57	178	31	121	18	90	20	72	14	52	9	38	8	29	21
Gorey,	Do.	273	229	13	44	11	31	5	20	3	15	2	12	5	10	–	5	5
	Total in Union,	6,422	3,050	885	3,372	622	2,487	425	1,865	332	1,440	253	1,108	285	855	169	570	401
SUMMARY.	Baronies.																	
Co. Wexford.	Ballaghkeen,	2,023	1,030	304	993	189	689	114	500	79	386	64	307	73	243	53	170	117
Do.	Gorey,	3,600	1,680	475	1,920	350	1,445	239	1,095	210	856	135	646	177	511	96	334	238
Do.	Scarawalsh,	799	340	106	459	83	353	72	270	43	198	54	155	35	101	20	66	46
		6,422	3,050	885	3,372	622	2,487	425	1,865	332	1,440	253	1,108	285	855	169	570	401

Total *Gross* Annual Value, £117,101 13*s.* 10½*d.* Total *Net* Annual Value, £94,655 7*s.* 2*d.* Rate of difference, £23 14*s.* 3½*d.* per cent.

29th October, 1842.

Joseph Cranwill, Clerk of the Union.

Observations of the Assistant Commissioner.

I believe this Valuation to be an equitable and fair one. The Land may be said to be valued at about one-eighth below the ordinary Letting Value, and Houses in a somewhat lower proportion. Compared with Rent, the Valuation will generally be found higher than "old takes," as they are technically expressed, and rather lower than recent ones.

Richard M. Muggeridge.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

GORT UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Galway.																		
Kiltartan,	Kilmacduagh,	633	319	161	314	75	153	31	78	24	47	7	23	6	16	2	10	8
Do.	Beagh,	921	591	229	330	41	101	16	60	6	44	6	38	12	32	5	20	15
Do.	Kiltartan,	492	282	94	210	50	116	22	66	21	44	7	23	3	16	5	13	8
Do.	Kilbeakanty,	732	549	110	183	35	73	11	38	4	27	4	23	5	19	4	14	10
Dunkellin,	Kinvara,	1,047	563	399	484	102	175	33	73	11	40	4	29	8	25	6	17	11
Do.	Do.	31	5	17	26	6	9	1	3	1	2	–	1	1	1	–	–	–
Loughrea,	Killeenavara,	783	495	163	288	55	125	35	70	14	35	2	21	8	19	2	11	9
Do.	Do.	18	8	7	10	1	3	–	2	1	2	1	1	–	–	–	–	–
Dunkellin,	Killeeneen,	10	1	3	9	1	6	–	5	–	5	1	5	2	4	1	2	1
Kiltartan,	Do.	412	171	143	241	53	98	16	45	16	29	6	13	–	7	2	7	5
Do.	Do.	41	20	16	21	2	5	–	3	–	3	1	3	–	2	–	2	2
Dunkellin,	Ardrahan,	148	84	36	64	13	28	4	15	2	11	2	9	3	7	–	4	4
Loughrea,	Do.	393	186	70	207	43	137	35	94	14	59	6	45	12	39	6	27	21
Do.	Kiltomas,	46	16	21	30	2	9	3	7	–	4	1	4	–	3	1	3	2
Kiltartan,	Do.	376	302	43	74	10	31	8	21	5	13	1	8	1	7	1	6	5
Co. Clare.		113	35	45	78	19	33	2	14	2	12	2	10	1	8	2	7	5
Inchiquin,	Kilkeedy,	394	210	109	184	39	75	9	36	3	27	7	24	3	17	4	14	10
	Total in Union,	6,590	3,837	1,576	2,753	547	1,177	226	630	124	404	58	280	65	222	41	157	116
SUMMARY.	Baronies, &c.																	
Co. Clare.	Inchiquin,	394	210	109	184	39	75	9	36	3	27	7	24	3	17	4	14	10
Co. Galway.	Dunkellin,	1,619	857	393	762	157	369	87	212	45	125	14	80	21	66	10	45	35
Do.	Kiltartan,	4,127	2,443	1,000	1,684	337	684	119	347	70	228	33	158	38	125	24	87	63
Do.	Loughrea,	450	327	74	123	14	49	11	35	6	24	4	18	3	14	3	11	8
		6,590	3,837	1,576	2,753	547	1,177	226	630	124	404	58	280	65	222	41	157	116

Total *Gross* Annual Value, £62,233 16*s.* 7*d.* Total *Net* Annual Value, £53,241 14*s.* 6¼*d.* Rate of difference, £16 17*s.* 9¼*d.* per cent.

James Slator, Clerk of the Union. 30th December, 1841.

Note made on the 14th September, 1842.—No change has been made in the Valuation of this Union since the above Return was furnished.—James Slator.

Observations of the Assistant Commissioner.

The Valuation of the Gort Union made by Mr. Robert Bell, is, I believe, on a uniform scale, but is considered to be about ten per cent. below the real letting Value of holdings in the Union.

1st January, 1842.

Joseph Burke.

GORTIN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tyrone.																		
Strabane, . .	Gortin, . .	262	123	75	139	30	64	21	34	3	13	3	10	5	7	–	2	2
Do. . .	Fallagh, . .	143	70	54	73	9	19	6	10	2	4	1	2	–	1	1	1	–
Do. . .	Crockanboy, . .	260	126	98	134	29	36	5	7	1	2	–	1	–	1	–	1	1
Do. . .	Glenlark, . .	163	89	53	74	11	21	3	10	1	7	–	6	4	6	1	2	1
Do. . .	Trinamadan, . .	181	100	59	81	14	22	4	8	2	4	1	2	–	1	–	1	1
Do. . .	Moyle, . .	305	145	74	160	34	86	18	52	10	34	8	24	6	16	5	10	5
Do. . .	Lislea, . .	156	64	63	92	21	29	5	8	1	3	–	2	2	2	–	–	–
Do. . .	Plumb Bridge, . .	185	79	71	106	22	35	6	13	6	7	–	1	–	1	1	1	–
Do. . .	Glenroan, . .	161	92	55	69	8	14	6	6	–	–	–	–	–	–	–	–	–
Do. . .	Glenchiel, . .	203	151	47	52	2	5	–	3	–	3	1	3	1	2	–	1	1
Do. . .	Mount Hamilton, . .	98	57	25	41	5	16	6	11	3	5	1	2	–	1	1	1	–
Do. . .	Loughash, . .	147	84	43	63	14	20	1	6	5	5	–	–	–	–	–	–	–
Do. . .	Stranagalwilly, . .	138	94	32	44	7	12	2	5	1	3	1	2	1	1	–	–	–
	Total in Union, and in this portion of Strabane Barony, . .	2,402	1,274	749	1,128	206	379	83	173	35	90	16	55	19	39	9	20	11

Total *Gross* Annual Value, £19,023 2*s.* 2*d.* Total *Net* Annual Value, £15,630 3*s.* 9*d.* Rate of difference, £21 14*s.* 1¾*d.* per cent.

Daniel M'Farland, Clerk of the Union. 12th January, 1842.

Note.—It appears by a statement made on the 1st October, 1842, by Mr. David Adams, the present Clerk of the Union, that no change had been made in the Valuation from the date of the above Return.

Observations of the Assistant Commissioner.

This is a good Valuation, but partaking of the usual error of being below the real letting value.

13th January, 1842.

Chas. S. Clements.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

GRANARD UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Longford.																		
Granard,	Granard,	1,210	495	248	715	170	467	96	297	68	201	37	133	35	96	27	61	34
Do.	Clonbroney,	438	88	115	350	86	235	38	149	27	111	19	84	19	65	13	46	33
Do.	Gelsha,	512	190	206	222	60	116	21	56	20	35	8	15	4	7	3	3	–
Do.	Columbkill,	587	187	239	400	94	161	40	67	16	27	4	11	6	7	–	1	1
Do.	Loughgowna,	701	201	204	509	152	296	60	144	32	84	9	52	17	43	5	26	21
Do.	Abbeylara,	348	118	51	230	69	179	44	110	26	66	9	40	12	31	5	19	14
Ardagh,	Castlenugent,	253	92	37	161	31	124	10	93	21	83	9	62	14	53	13	39	26
Co. Cavan.																		
Tullaghoncho,	Scrabby,	332	109	143	223	44	80	17	36	11	19	1	8	5	7	2	2	–
Clonmahon,	Mullahoran,	478	154	189	324	90	135	20	45	13	25	2	12	8	10	1	2	1
Do.	Drumluman,	556	158	184	398	98	214	45	116	26	71	19	45	12	26	7	14	7
Co. Westmeath.																		
Demi Fore,	Foyran,	260	153	37	107	24	70	10	46	11	36	2	25	7	23	2	16	14
Do.	Lickblea,	189	39	42	150	26	108	17	82	17	65	7	48	6	41	8	35	27
Do.	Coole,	296	149	37	147	25	110	9	85	14	76	11	62	18	51	9	33	24
Moygoish,	Street,	320	106	39	214	40	175	33	135	18	102	17	84	21	67	9	46	37
Do.	Rathowen,	341	117	52	224	45	172	27	127	34	100	14	66	8	52	12	44	32
	Total in Union,	6,821	2,356	1,823	4,465	1,054	2,642	487	1,588	354	1,101	168	747	192	579	116	387	271
SUMMARY.	Baronies.																	
Co. Cavan	Clonmahon,	1,034	312	373	722	188	349	65	161	39	96	21	57	20	36	8	16	8
Do.	Tullaghoncho,	332	109	143	223	44	80	17	36	11	19	1	8	5	7	2	2	–
Co. Longford.	Ardagh,	253	92	37	161	31	124	10	93	21	83	9	62	14	53	13	39	26
Do.	Granard,	3,796	1,279	1,063	2,517	631	1,454	299	823	189	524	86	335	93	249	53	156	103
Co. Westmeath.	Demi Fore,	745	341	116	404	75	288	36	213	42	177	20	135	31	115	19	84	65
Do.	Moygoish,	661	223	91	438	85	347	60	262	52	202	31	150	29	119	21	90	69
		6,821	2,356	1,823	4,465	1,054	2,642	487	1,588	354	1,101	168	747	192	579	116	387	271

Total *Gross* Annual Value, £113,254 7*s.* 8*d.*

Total *Net* Annual Value, £90,040 10*s.*

Rate of difference, £25 15*s.* 7½*d.* per cent.

22nd September, 1842.

Bernard M'Manus, Clerk of the Union.

Observations of the Assistant Commissioner.

From the communications I have received from the Chairman of the Union of Granard, there may be considered to be a close coincidence between the Rents paid and the Valuation, from the fact, that the Valuator generally inquired from the Tenants what Rents they paid, and entered the amount as his Valuation.

9th January, 1843.

W. J. Hancock.

INISHOWEN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Donegal.																		
Inishowen, . .	Carndonagh, . .	440	282	123	158	22	35	7	13	–	6	2	6	1	4	–	3	3
Do. . .	Gleneganon, . .	175	102	40	73	20	33	3	13	5	10	–	5	2	5	2	3	1
Do. . .	Glentogher, . .	165	92	49	73	13	24	3	11	2	8	2	6	4	4	–	–	–
Do. . .	White Castle, . .	283	125	96	158	38	62	11	24	7	13	5	6	–	1	–	1	1
Do. . .	Red Castle, . .	297	145	113	152	28	39	2	11	4	9	–	5	3	5	–	2	2
Do. . .	Castlecarey, . .	240	126	74	114	19	40	7	21	6	14	1	8	2	7	–	5	5
Do. . .	Moville, . .	357	161	126	196	35	70	14	35	6	21	4	15	4	11	2	7	5
Do. . .	Green Castle, . .	377	219	113	158	30	45	5	15	4	10	2	6	2	4	–	2	2
Do. . .	Turmone, . .	209	92	85	117	15	32	7	17	7	10	–	3	3	3	–	–	–
Do. . .	Glenely, . .	272	67	123	205	49	82	15	33	9	18	2	9	5	7	2	2	–
Do. . .	Culdaff, . .	287	110	131	177	27	46	7	19	4	12	2	8	2	6	1	4	3
Do. . .	Carthage, . .	253	156	87	97	4	10	2	6	1	4	1	3	2	2	–	–	–
Do. . .	Mallin, . .	279	108	122	171	25	49	10	24	5	14	3	9	4	6	1	2	1
Do. . .	Ardmallin, . .	364	242	91	122	16	31	11	15	1	4	1	3	1	2	–	1	1
Do. . .	Ballyliffin, . .	418	311	99	107	6	8	1	2	1	1	–	–	–	–	–	–	–
Do. . .	Straid, . .	376	292	69	84	7	15	2	8	1	6	–	5	3	5	2	2	–
Do. . .	Dunaff, . .	347	297	48	50	2	2	–	–	–	–	–	–	–	–	–	–	–
Do. . .	Desertegny, . .	282	173	80	109	19	29	4	10	2	6	–	4	1	4	–	3	3
Do. . .	Mintiaghs, . .	174	90	72	84	8	12	–	4	2	4	–	2	2	2	–	–	–
Do. . .	Illies, . .	197	147	38	50	6	12	2	6	3	4	–	1	–	1	–	1	1
Do. . .	Buncrana, . .	460	196	138	264	68	126	27	58	12	31	5	19	7	14	4	7	3
	Total in Union, and this portion of the Barony,	6,252	3,533	1,917	2,719	457	802	140	345	82	205	30	123	48	93	14	45	31

Total *Gross* Annual Value, not computed.

Total *Net* Annual Value, £37,493 16*s*.

Rate of difference, £—— — — per cent.

Patrick Farren, Clerk of the Union. 12th November, 1842.

Observations of the Assistant Commissioner.

The Valuation is considered to be fully equal to the Rent.

E. Senior.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

KANTURK UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cork.																		
Duhallow,	Kanturk,	847	368	117	479	81	362	61	281	47	220	39	173	50	134	36	84	48
Do.	Newmarket,	1,078	533	144	545	85	401	77	316	59	239	46	180	58	134	22	76	54
Do.	Clonmeen,	650	348	103	302	61	199	33	138	17	105	14	88	22	74	16	52	36
Do.	Drumtarif,	349	114	43	235	28	192	26	164	23	138	16	115	28	99	14	71	57
Do.	Cullen,	271	47	22	224	40	202	28	162	26	134	18	108	29	90	23	61	38
Do.	Kilbrin,	607	316	53	291	33	238	28	205	18	177	29	159	43	130	25	87	62
Do.	Knocktemple,	215	87	17	128	20	111	12	91	9	79	16	70	21	54	11	33	22
Do.	Tullylese,	136	23	27	113	17	86	17	69	14	52	10	38	9	28	10	19	9
Orrery and Kilmore,	Do.	44	6	8	38	8	30	5	22	3	17	4	14	1	10	3	9	6
Do.	Kilbolane,	339	140	29	199	20	170	26	150	23	124	12	101	29	89	15	60	45
Do.	Shandrum,	459	152	28	307	29	279	18	250	23	232	24	209	35	185	25	150	125
Do.	Castlemagner,	45	7	6	38	4	32	2	28	5	26	2	21	7	19	4	12	8
Duhallow,	Do.	205	87	12	118	10	106	10	96	8	86	10	78	18	68	6	50	44
Do,	Drishane,	51	7	5	44	10	39	12	29	3	17	4	14	6	10	2	4	2
West Muskerry,	Do.	711	326	109	385	71	276	30	205	37	175	38	138	44	100	19	56	37
Co. Kerry.																		
Magonihy,	Do.	23	2	1	21	3	20	1	17	2	16	2	14	6	12	1	6	5
Do.	Kilmeen,	87	25	17	62	20	45	6	25	13	19	2	6	2	4	–	2	2
Co. Cork.																		
Duhallow,	Do.	580	185	115	395	61	280	60	219	38	159	21	121	30	100	27	70	43
Do.	Nohoval Daly,	201	52	39	149	20	110	25	90	23	65	6	42	22	36	6	14	8
Co. Kerry.																		
Magonihy,	Do.	79	4	10	75	13	65	23	52	6	29	5	23	6	18	5	12	7
	Total in Union,	6,977	2,829	905	4,148	634	3,243	500	2,609	397	2,109	318	1,712	466	1,394	270	928	658
SUMMARY.	Baronies.																	
Co. Cork,	Duhallow,	5,190	2,167	697	3,023	466	2,326	389	1,860	285	1,471	229	1,186	336	957	198	621	423
Do.	Orrery and Kilmore,	887	305	71	582	61	511	51	450	54	399	42	345	72	303	47	231	184
Do.	West Muskerry,	711	326	109	385	71	276	30	205	37	175	38	138	44	100	19	56	37
Co. Kerry,	Magonihy,	189	31	28	158	36	130	30	94	21	64	9	43	14	34	6	20	14
		6,977	2,829	905	4,148	634	3,243	500	2,609	397	2,109	318	1,712	466	1,394	270	928	658

Total *Gross* Annual Value, £152,447 9*s.* 6*d.* Total *Net* Annual Value, £132,085 2*s.* 4*d.* Rate of difference, £15 8*s.* 3¾*d.* per cent.

Thaddeus O'Callaghan, Clerk of the Union. Kanturk, 1st December, 1842.

Observations of the Assistant Commissioner.

In so far as any inference, favourable to the correctness of the Valuation, may be drawn from the absence of objections, this Valuation appears to have been framed upon the true principles.

W. J. Voules.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Meath.																		
Upper Kells,	Kells,	1,283	812	158	471	103	313	55	210	47	155	30	108	22	78	13	56	43
Do.	Teltown,	242	181	12	61	8	49	2	41	4	39	5	35	6	30	3	24	21
Do.	Dulane,	648	407	73	241	53	168	24	115	19	91	11	72	11	61	9	50	41
Do.	Kilskeer,	683	426	83	257	51	174	29	123	12	94	12	82	15	70	6	55	49
Do.	Burry,	319	207	25	112	25	87	10	62	3	52	2	49	4	47	6	43	37
Lower Navan,	Do.	26	14	2	12	1	10	2	9	1	7	3	6	1	3	–	2	2
Do.	Rathmore,	49	19	11	30	3	19	2	16	6	14	1	8	3	7	–	4	4
Lune,	Do.	58	46	5	12	3	7	–	4	–	4	–	4	–	4	1	4	3
Do.	Girley,	21	10	1	11	4	10	1	6	–	5	1	5	–	4	1	4	3
Upper Kells,	Do.	260	205	5	55	6	50	9	44	2	35	–	33	4	33	3	29	26
Lower Kells,	Moynalty,	11	4	1	7	–	6	–	6	–	6	–	6	1	6	3	5	2
Do.	Kilbeg,	540	394	27	146	24	119	15	95	9	80	10	71	8	61	7	53	46
Do.	Kilmainham,	258	143	33	115	21	82	19	61	4	42	5	38	9	33	4	24	20
Morgalion,	Nobber,	615	395	81	220	37	139	22	102	10	80	5	70	10	65	6	55	49
Co. Westmeath.																		
Delvin,	Clonmellon,	592	327	90	265	45	175	30	130	22	100	11	78	14	67	6	53	47
Do.	Ballyhely,	187	102	27	85	11	58	6	47	5	41	6	36	3	30	1	27	26
Co. Cavan.																		
Castlerahan,	Mullagh,	840	428	167	412	101	245	49	144	28	95	18	67	11	49	4	38	34
	Total in Union,	6,632	4,120	801	2,512	496	1,711	275	1,215	172	940	120	768	122	648	73	526	453
SUMMARY.	Baronies.																	
Co. Cavan,	Castlerahan,	840	428	167	412	101	245	49	144	28	95	18	67	11	49	4	38	34
Co. Meath,	Lune,	79	56	6	23	7	17	1	10	–	9	1	9	–	8	2	8	6
Do.	Lower Kells,	809	541	61	268	45	207	34	162	13	128	15	115	18	100	14	82	68
Do.	Lower Navan,	75	33	13	42	4	29	4	25	7	21	4	14	4	10	–	6	6
Do.	Morgalion,	615	395	81	220	37	139	22	102	10	80	5	70	10	65	6	55	49
Do.	Upper Kells,	3,435	2.238	356	1.197	246	841	129	595	87	466	60	379	62	319	40	257	217
Co. Westmeath,	Delvin,	779	429	117	350	56	233	36	177	27	141	17	114	17	97	7	80	73
		6,632	4,120	801	2,512	496	1,711	275	1,215	172	940	120	768	122	648	73	526	453

Total *Gross* Annual Value, £146,211 4*s.* 7¾*d.* Total *Net* Annual Value, £124,330 18*s.* 10*d.* Rate of difference, £17 11*s.* 2¾*d.* per cent.

William Smith, Clerk of the Union. Kells, 5th January, 1842.

Report made on the 21st September, 1842.—Referring to the Circular of the 12th instant, relative to the Return of the number of Tenements valued for Poor Rates, and also to the Statement of the Total Gross and Net Value of Property liable to Rates, I beg to state that no change affecting either has been made since December last. The Board of Guardians issued Notices on the 6th instant, to the Rate-payers of the Union, to supply to the Clerk before the 4th of October next, statements of any errors or omissions in the present Valuation, in order to their being corrected and rectified.—William Smith.

Observations of the Assistant Commissioner.

The Vice Chairman, William Cruise, Esq., of Rahood, states,—"I consider the Valuation for Poor Rates in the Kells Union, generally lower, by from 3 to 5 Shillings per acre, than the next land is, or would let at, for some "years back." "This, I think, is a better criterion of the actual, or I should say, the fair value of land, as it allows to the Occupier a just proportion of the produce of the soil, which the present price of land does not,"

The Clerk of the Guardians states,—"I consider, and it is the general opinion, that the Valuation made of Property in the Union, is, as near the actual value as possible, according to the times and circumstances, consequently, "neither over nor under the real value."

The objections lodged when the Valuation was exhibited for 21 days, were 249, of which number 199 were dismissed, and in 50 cases the Valuator's Estimates were lowered, on an average of 2*s.* per acre.

11th January, 1842

W. John Hancock.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

KENMARE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Kerry.																		
Glanerough, . .	Kenmare, . .	762	432	189	330	79	141	22	62	17	40	13	23	5	10	4	5	1
Do. . .	Kilgarvan, . .	529	254	151	275	60	124	27	64	19	37	7	18	9	11	1	2	1
Do. . .	Tuosist, . .	957	706	202	251	36	49	7	13	3	6	2	3	–	1	–	1	1
Do. . .	Bunawn, . .	187	93	72	94	15	22	4	7	3	3	–	–	–	–	–	–	–
Dunkerron, . .	Templenoe, . .	613	298	191	315	65	124	24	59	12	35	6	23	8	17	3	9	6
Do. . .	Ballybog, . .	993	808	135	185	33	50	5	17	5	12	1	7	2	6	–	4	4
Do. . .	Bourdaneen, . .	636	398	189	238	32	49	7	17	2	10	1	8	3	7	2	4	2
	Total in Union, .	4,677	2,989	1,129	1,688	320	559	96	239	61	143	30	82	27	52	10	25	15
SUMMARY.	Baronies.																	
Co. Kerry.	Glanerough, . .	2,435	1,485	614	950	190	336	60	146	42	86	22	44	14	22	5	8	3
Do. .	Dunkerron, .	2,242	1,504	515	738	130	223	36	93	19	57	8	38	13	30	5	17	12
		4,677	2,989	1,129	1,688	320	559	96	239	61	143	30	82	27	52	10	25	15

Total *Gross* Annual Value, £31,003 13*s.* 9*d.*

Total *Net* Annual Value, £25,347.

Rate of difference, £22 6*s.* 4*d.* per cent.

Geo. Woodhouse, Clerk of the Union. 4th February, 1843.

KILKEEL UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Down.																		
Mourne, . .	Kilkeel, . .	869	564	175	305	91	130	14	39	9	25	3	16	6	13	3	7	4
Do. . .	Mourne Park, . .	571	299	188	272	42	84	21	42	8	21	1	13	4	12	4	8	4
Do. . .	Greencastle, . .	746	446	189	300	51	111	20	60	17	40	5	23	8	18	7	10	3
Do. .	Ballykeel, . .	425	268	84	157	39	73	15	34	11	19	3	8	5	5	–	–	–
Do. . .	Mullartown, . .	560	387	109	173	41	64	12	23	3	11	–	8	2	8	2	6	4
Upper Iveagh, . .	Fofany, . .	706	445	199	261	43	62	8	19	2	11	2	9	5	7	1	2	1
Do. . .	Bryansford, . .	632	346	178	286	62	108	23	46	4	23	5	19	7	14	2	7	5
Do. . .	Rostrevor, . .	585	300	178	285	35	107	15	72	11	57	7	46	16	39	9	23	14
Do. . .	Kilowen, . .	259	126	80	133	32	53	5	21	4	16	4	12	6	8	–	2	2
Do. . .	Maghera, . .	409	226	103	183	36	80	12	44	10	32	5	22	6	17	4	11	7
	Total in Union, .	5,762	3,407	1,483	2,355	472	872	145	400	79	255	35	176	65	141	32	76	44
SUMMARY.	Baronies.																	
Co. Down, .	Mourne, . .	3,171	1,964	745	1,207	264	462	82	198	48	116	12	68	25	56	16	31	15
Do. . .	Upper Iveagh, . .	2,591	1,443	738	1,148	208	410	63	202	31	139	23	108	40	85	16	45	29
		5,762	3,407	1,483	2,355	472	872	145	400	79	255	35	176	65	141	32	76	44

Total *Gross* Annual Value, £43,673 19*s.* 9*d.*

Total *Net* Annual Value, £36,649 10*s.*

Rate of difference, £19 3*s.* 4*d.* per cent.

John Boyd, Clerk of the Union. 20th September, 1842.

Observations of the Assistant Commissioner.

The Valuation of Kilkeel Union is tolerably correct. The amount of Value is rather below the actual rent obtained, and on the average may be about 10 per cent. below the full value. It is a fair valuation, except the 10 per cent. below actual value. In this Union, however, the "Tenant right" of persons holding at will is not valued.

E. Gulson.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

KILKENNY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Municipal Borough of Kilkenny, .	Kilkenny, . .	3,815	2,561	564	1,254	204	690	121	486	88	365	54	277	76	223	68	147	79
County of the City of Kilkenny, Parly Boundₛ.	Kilkenny, . .	4,557	2,809	657	1,748	277	1,091	171	814	148	643	80	495	122	415	104	293	189
Co. Kilkenny.																		
Gowran, . .	Blackrath, . .	236	49	34	187	19	153	10	134	16	124	15	108	28	93	12	65	53
Do. . .	Gowran, . .	917	435	155	482	82	327	51	245	31	194	24	163	45	139	30	94	64
Do. . .	Shankhil, . .	610	209	127	401	86	274	51	188	39	137	20	98	28	78	11	50	39
Do. . .	Powerstown, . .	581	283	121	298	42	177	23	135	17	112	15	95	24	80	17	56	39
Do. . .	Thomastown, . .	1,038	494	185	544	106	359	47	253	35	206	26	171	57	145	28	88	60
Shillelogher, . .	Do, . .	24	8	3	16	–	13	4	13	2	9	1	7	2	6	–	4	4
Do. . .	Danesfort, . .	325	121	56	204	26	148	10	122	14	112	16	98	24	82	15	58	43
Do. . .	Castleinch, . .	260	48	54	212	24	158	24	134	15	110	16	95	18	79	7	61	54
Fassadinan, . .	Dysart, . .	453	110	93	343	61	250	55	189	24	134	26	110	33	84	15	51	36
Gowran, . .	Do. . .	2	–	–	2	–	2	–	2	2	2	–	–	–	–	–	–	–
Do. . .	Kilmadum, . .	268	104	53	164	38	111	17	73	14	56	5	42	11	37	2	26	24
Fassadinan, . .	Do. . .	107	40	14	67	8	53	9	45	5	36	7	31	11	24	2	13	11
Do. . .	Ballyragget, . .	836	423	146	413	86	267	45	181	31	136	34	105	31	71	12	40	28
Do. . .	Castlecomer, . .	1,675	997	314	678	131	364	82	233	40	151	28	111	40	83	12	43	31
Do. . .	Coolcraheen, . .	259	100	59	159	28	100	13	72	11	59	9	48	9	39	4	30	26
Cranagh, . .	Do. . .	8	–	–	8	2	8	2	6	–	4	–	4	–	4	–	4	4
Do. . .	Freshford, . .	780	417	103	363	72	260	33	188	26	155	23	129	25	106	17	81	64
Fassadinan, . .	Do. . .	23	13	6	10	–	4	1	4	–	3	–	3	1	3	1	2	1
Galmoy, . .	Balleen, . .	155	35	35	120	15	85	12	70	9	58	5	49	14	44	6	30	24
Cranagh, . .	Do. . .	31	11	9	20	1	11	2	10	–	8	1	8	4	7	–	3	3
Do. . .	Clonmanta, . .	355	122	72	233	36	161	21	125	26	104	10	78	18	68	11	50	39
Do. . .	Tullaroan, . .	257	46	42	211	27	169	29	142	24	113	18	89	18	71	19	53	34
Do. . .	Ballycallan, . .	188	29	37	159	33	122	14	89	9	75	7	66	21	59	8	38	30
Galmoy, . .	Aharney, . .	362	171	56	191	37	135	19	98	14	79	9	65	13	56	9	43	34
Do. . .	Urlingford, . .	1,170	779	191	391	65	200	37	135	29	98	15	69	20	54	10	34	24
Do. . .	Eirke, . .	400	197	60	203	33	143	24	110	18	86	9	68	21	59	8	38	30
Knocktopher, . .	Jerpoint, . .	254	70	37	184	37	147	22	110	17	88	15	71	18	56	7	38	31
Gowran, . .	Do. . .	277	170	27	107	22	80	12	58	7	46	11	39	12	28	6	16	10
	Total in Union, .	16,408	8,290	2,746	8,118	1,394	5,372	840	3,978	623	3,138	445	2,515	668	2,070	373	1,402	1,029
SUMMARY.	Baronies.																	
Municipal Borough of Kilkenny, . .	. . . .	3,815	2,561	564	1,254	204	690	121	486	88	365	54	277	76	223	68	147	79
Co. of the City of Kilkenny, Parly Boundₛ.	. . . .	4,557	2,809	657	1,748	277	1,091	171	814	148	643	80	495	122	415	104	293	189
Co. Kilkenny,	Cranagh, . .	1,619	625	263	994	171	731	101	560	85	459	59	374	86	315	55	229	174
Do. . .	Fassadinan, . .	3,353	1,683	632	1,670	314	1,038	205	724	111	519	104	408	125	304	46	179	133
Do. . .	Galmoy, . .	2,087	1,182	342	905	150	563	92	413	70	321	38	251	68	213	33	145	112
Do. . .	Gowran, . .	3,929	1,744	702	2,185	395	1,483	211	1,088	161	877	116	716	205	600	106	395	289
Do. . .	Knoctopher, . .	254	70	37	184	37	147	22	110	17	88	15	71	18	56	7	38	31
Do. . .	Shillelogher, . .	609	177	113	432	50	319	38	269	31	231	33	200	44	167	22	123	101
		16,408	8,290	2,746	8,118	1,394	5,372	840	3,978	623	3,138	445	2,515	668	2,070	373	1,402	1,029

Total *Gross* Annual Value, £301,553 12*s.* 10*d.* Total *Net* Annual Value, £242,776 7*s.* 9*d.* Rate of difference, £24 4*s.* 2½*d.* per cent. Denis Arkwright, Clerk of the Union. 5th January, 1842.

Note made on the 20th September 1842.—There has been no change made, whatsoever, since the Return had been sent forward.—Thomas Conway, Clerk of the Union.

Observations of the Assistant Commissioner.

The Valuation of the Kilkenny Union is generally fair. It is in cases of Subtenancies, about from 20 to 25 per cent. under the lettings, while in cases of immediate Tenancy under the Owners in fee, it is sometimes higher than the Rents.
11th January, 1842.

J. O'Donoghue.

KILLARNEY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co, Kerry.																		
Magonihy, . .	Killarney, . .	1,803	1,167	263	636	123	373	70	250	55	180	27	125	39	98	23	59	36
Do. . .	Aghadoe, . .	991	491	100	500	116	400	66	284	60	218	32	158	49	126	26	77	51
Do. . .	Kilcummin, . .	582	229	113	353	75	240	61	165	34	104	15	70	30	55	10	25	15
Do. . .	Nohoval, . .	931	360	218	571	133	353	97	220	49	123	28	74	22	46	16	24	8
Do. . .	Killaha, . .	403	145	86	258	57	172	45	115	32	70	6	38	19	32	10	13	3
Do. . .	Kilbonane, . .	617	333	79	284	55	205	50	150	37	100	19	63	26	44	13	18	5
Do. . .	Molahiffe. . .	428	244	39	184	29	145	25	116	20	91	17	71	26	54	7	28	21
Trughenackmy, . .	Currans, . .	792	474	93	318	51	225	57	174	28	117	11	89	32	78	18	46	28
Do. . .	Killeentierna, . .	473	239	59	234	53	175	32	122	30	90	11	60	18	49	9	31	22
Do. . .	Killorglin, . .	1,179	886	162	293	56	131	24	75	15	51	8	36	9	28	8	19	11
Magonihy, . .	Do. . .	201	97	32	104	15	72	20	57	15	37	6	22	9	16	4	7	3
Do. . .	Kilcoleman, . .	158	78	28	80	26	52	12	26	5	14	2	9	3	7	1	4	3
Trughenackmy, . .	Do. . .	768	548	82	220	30	138	26	108	29	82	14	53	20	39	7	19	12
Dunkerron, . .	Knockane, . .	652	309	159	343	71	184	39	113	15	74	13	59	21	46	7	25	18
	Total in Union, .	9,978	5,600	1,513	4,378	890	2,865	624	1,975	424	1,351	209	927	323	718	159	395	236
SUMMARY.	Baronies.																	
Co. Kerry, .	Dunkerron, . .	652	309	159	343	71	184	39	113	15	74	13	59	21	46	7	25	18
Do. . .	Magonihy. . .	6,114	3,144	958	2,970	629	2,012	446	1,383	307	937	152	630	223	478	110	255	145
Do. . .	Trughenackmy, . .	3,212	2,147	396	1,065	190	669	139	479	102	340	44	238	79	194	42	115	73
		9,978	5,600	1,513	4,378	890	2,865	624	1,975	424	1,351	209	927	323	718	159	395	236

Total *Gross* Annual Value, £113,441 4*s.* 5½*d.* Total *Net* Annual Value, £89,348 17*s.* 6*d.* Rate of difference, £26 19*s.* 3½*d.* per cent.

Richard Lloyd, Clerk of the Union. 8th January, 1842.

Note made on the 15th September, 1842.—Since the above date, 8th January, 1842, there has not been any change affecting the Return of the number of Tenements valued for Poor Rates in the Killarney Union.—R. Lloyd.

Observations of the Assistant Commissioner.

The Valuation of this Union has exemplified the advantage of the Estimate being made by one competent individual, and although it is something below the actual Rental, yet considering the competition for land, it perhaps approximates nearly to the true value.

22nd January, 1842.

W. J. Voules.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

KILMALLOCK UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Limerick.																		
Kilmallock Liberties,	Kilmallock,	562	356	68	206	34	138	15	104	20	89	12	69	15	57	7	42	35
Coshlea,	Ballyshoneboy,	217	126	14	91	4	77	7	73	6	66	6	60	10	54	7	44	37
Do.	Ballinvana,	597	409	26	188	17	162	7	145	18	138	15	120	20	105	23	85	62
Do.	Kilfinan,	754	488	109	266	51	157	24	106	19	82	17	63	23	46	5	23	18
Do.	Kilflyn,	265	168	34	97	21	63	9	42	9	33	5	24	9	19	6	10	4
Do.	Glenroe,	301	193	20	108	12	88	18	76	11	58	10	47	20	37	7	17	10
Do.	Ballylanders,	517	284	66	233	42	167	31	125	27	94	19	67	20	48	10	28	18
Do.	Glinbrohane,	417	238	27	179	30	152	16	122	23	106	15	83	19	68	20	49	29
Do.	Knocklong,	426	264	37	162	16	125	11	109	12	98	8	86	17	78	15	61	46
Do.	Galbally,	769	330	94	439	81	345	58	264	49	206	30	157	41	127	30	86	56
Do.	Ardpatrick,	603	354	44	249	28	205	22	177	15	155	15	140	25	125	27	100	73
Coshma,	Do.	19	6	6	13	–	7	1	7	6	6	–	5	1	5	–	4	4
Do.	Dromin,	344	188	31	156	12	125	9	113	10	104	6	94	19	88	10	69	59
Do.	Tankardstown,	422	204	47	218	14	171	9	157	10	148	12	138	33	126	17	93	76
Small County,	Do.	10	3	–	7	–	7	–	7	–	7	–	7	1	7	3	6	3
Do.	Bruff,	260	172	24	88	11	64	15	53	4	38	1	34	8	33	6	25	19
Coshma,	Do.	661	460	83	201	41	118	18	77	10	59	13	49	11	36	10	25	15
Do.	Uregare,	161	92	6	69	7	63	7	56	7	49	4	43	10	39	7	29	22
Small County,	Do.	162	60	12	102	10	90	5	80	18	75	10	57	19	47	7	28	21
Do.	Knockaney,	664	407	50	257	33	207	18	174	22	156	19	134	32	115	24	83	59
Do.	Hospital,	510	274	40	236	28	196	27	168	24	141	19	117	25	98	18	73	55
Do.	Ballinlough,	461	253	54	208	31	154	20	123	19	103	9	84	30	75	15	45	30
Do.	Cashercorney,	282	184	21	98	6	77	8	71	12	63	7	51	12	44	9	32	23
Do.	Manisteranenagh,	171	79	13	92	5	79	18	74	8	56	6	48	7	42	3	35	32
Do.	Bruree,	68	33	2	35	2	33	3	31	–	28	1	28	7	27	4	20	16
Upper Connello,	Do.	637	407	47	230	24	183	19	159	20	140	13	120	25	107	15	82	67
Co. Cork.																		
Fermoy,	Charleville,	64	38	–	26	1	26	2	25	1	23	–	22	5	22	2	17	15
Orrery and Kilmore,	Do.	1,080	685	98	395	63	297	44	234	43	190	20	147	25	127	24	102	78
	Total in Union,	11,404	6,755	1,073	4,649	624	3,576	441	2,952	417	2,511	292	2,094	489	1,802	331	1,313	982
SUMMARY.	Baronies.																	
Co. Limerick,	Coshma,	1,607	950	173	657	74	484	44	410	37	366	35	329	74	294	44	220	176
Do.	Coshlea,	4,866	2,854	471	2,012	302	1,541	203	1,239	189	1,036	140	847	204	707	150	503	353
Do.	Kilmallock Liberties,	562	356	68	206	34	138	15	104	20	89	12	69	15	57	7	42	35
Do.	Small County,	2,588	1,465	216	1,123	126	907	114	781	107	667	72	560	141	488	89	347	258
Do.	Upper Connello,	637	407	47	230	24	183	19	159	20	140	13	120	25	107	15	82	67
Co. Cork,	Fermoy,	64	38	–	26	1	26	2	25	1	23	–	22	5	22	2	17	15
Do.	Orrery and Kilmore,	1,080	685	98	395	63	297	44	234	43	190	20	147	25	127	24	102	78
		11,404	6,755	1,073	4,649	624	3,576	441	2,952	417	2,511	292	2,094	489	1,802	331	1,313	982

Total *Gross* Annual Value, £217,431 2*s.* 4¼*d.* Total *Net* Annual Value, £178,292 15*s.* Rate of difference, £21 19*s.* 0½*d.* per cent. James Charles O'Connell, Clerk of the Union. 5th January, 1842.

Note made on the 17th of September, 1842.—I certify that no change has been made in the Valuation of this Union, since the date of this Return.—James Charles O'Connell.

Observations of the Assistant Commissioner.

I have examined this Return of the Number of Tenements Valued to the Poor Rate in the Kilmallock Union, as well as the Valuation from which it has been extracted, and I consider both to be correct as far as I have been able to ascertain.

7th January, 1842.

W. H. T. Hawley.

KILRUSH UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Clare.																		
Moyarta,	Kilrush,	1,185	543	313	642	184	329	62	145	37	83	14	46	14	32	8	18	10
Do.	Kilmacduan,	671	323	224	348	58	124	30	66	18	36	4	18	9	14	2	5	3
Do.	Kilkee,	794	485	216	309	54	93	13	39	9	26	6	17	8	11	1	3	2
Do.	Moyarta,	829	473	226	356	82	130	25	48	10	23	5	13	3	8	3	5	2
Do.	Kilballyoan,	470	270	151	200	32	49	6	17	4	11	5	7	–	2	1	2	1
Ibrickane,	Kilmurrey,	1,047	477	345	570	108	225	50	117	32	67	7	35	16	28	2	12	10
Do.	Killard,	656	352	182	304	63	122	21	59	15	38	10	23	6	13	5	7	2
Clonderalaw,	Killimer,	292	112	120	180	30	60	10	30	4	20	6	16	3	10	1	7	6
Do.	Knock,	401	164	142	237	46	95	16	49	19	33	4	14	3	10	1	7	6
Do.	Killofin,	406	210	124	196	40	72	12	32	3	20	5	17	1	12	2	11	9
Do.	Kilfidane,	400	157	159	243	36	84	22	48	11	26	2	15	7	13	–	6	6
Do.	Kildysert,	456	202	145	254	51	109	17	58	12	41	2	29	5	27	7	22	15
Do.	Kilmibil,	496	249	165	247	42	82	13	40	16	27	–	11	4	11	5	7	2
	Total in Union,	8,103	4,017	2,512	4,086	826	1,574	297	748	190	451	70	261	79	191	38	112	74
SUMMARY.	Baronies.																	
Co. Clare,	Clonderalaw,	2,451	1,094	855	1,357	245	502	90	257	65	167	19	102	23	83	16	60	44
Do.	Ibrickane,	1,703	829	527	874	171	347	71	176	47	105	17	58	22	41	7	19	12
Do.	Moyarta,	3,949	2,094	1,130	1,855	410	725	136	315	78	179	34	101	34	67	15	33	18
		8,103	4,017	2,512	4,086	826	1,574	297	748	190	451	70	261	79	191	38	112	74

John M'Donnell, Clerk of the Union. 24th December, 1841.

Total *Gross* Annual Value, £80,621 8*s.* Total *Net* Annual Value, £58,269 11*s.* 7*d.* Rate of difference, £38 7*s.* 2*d.* per cent.

Report made on the 8th November, 1842.—In Kilrush Electoral Division £14 has been added to the Net Value of a Tenement before at £25 and under £30, making the Net Value £58,269 11*s.* 7*d.*, and the Gross Value £80,621 8*s.*—John M'Donnell.

Observations of the Assistant Commissioner.

I have examined this Return of the Number of Tenements valued for the Poor Rate in the Kilrush Union, and consider it to be correct, as far as I have been able to ascertain. I have also examined the Valuation of the Rateable Property, and consider it to be correct as far as possible.

W. H. T. Hawley.

30th December, 1841.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

KINSALE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cork.																		
Parliamentary Borough of Kinsale,	Kinsale,	1,274	785	206	489	115	283	54	168	42	114	22	72	33	50	12	17	5
Kinsale Barony, (except portion in the Parliamentary Borough,)	Do.	682	154	110	528	88	418	64	330	58	266	36	208	50	172	24	122	98
Kinalea,	Do.	41	8	12	33	4	21	3	17	3	14	4	11	5	7	–	2	2
Do.	Kilnanogue,	139	14	24	125	14	101	11	87	13	76	8	63	18	55	8	37	29
Do.	Leofany,	141	14	19	127	14	108	16	94	13	78	12	65	9	53	10	44	34
Do.	Ballymartle,	160	15	19	145	18	126	11	108	14	97	7	83	15	76	19	61	42
Do.	Cullen,	74	9	8	65	5	57	9	52	7	43	5	36	8	31	6	23	17
Do.	Kinnure,	55	3	8	52	4	44	9	40	7	31	6	24	7	18	2	11	9
Do.	Nohoval,	107	30	15	77	16	62	10	46	8	36	7	28	8	21	5	13	8
Do.	Ballyfeard,	106	17	17	89	18	72	6	54	5	48	9	43	13	34	10	21	11
Do.	Tracton,	221	38	50	183	31	133	21	102	22	81	12	59	19	47	11	28	17
Do.	Ballyfoyle,	85	13	20	72	6	52	9	46	11	37	5	26	7	21	5	14	9
Kerrycurrihy,	Kilpatrick,	74	9	13	65	11	52	10	41	7	31	5	24	4	19	5	15	10
Do.	Do.	19	–	2	19	1	17	–	16	1	16	4	15	5	11	4	6	2
Do.	Templebridy,	142	86	15	56	7	41	8	34	5	26	1	21	4	20	3	16	13
Do.	Liscleary,	96	17	18	79	11	61	4	50	4	46	7	42	7	35	8	28	20
Kinalea,	Carrigaline,	181	53	43	128	25	85	14	60	8	46	8	38	7	30	7	23	16
Courceys,	Do.	10	3	2	7	–	5	1	5	–	4	–	4	1	4	–	3	3
Do.	East Courceys,	311	75	62	236	39	174	38	135	27	97	14	70	31	56	9	25	16
Eastern—East Carberry,	West Courceys,	92	14	6	78	19	72	18	53	16	35	4	19	3	15	2	12	10
	Do.	111	10	16	101	21	85	117	64	10	47	8	37	8	29	7	21	14
	Total in Union,	4,121	1,367	685	2,754	467	2,069	333	1,602	281	1,269	184	988	262	804	157	542	385
SUMMARY.	Baronies.																	
Kinsale Borough,		1,274	785	206	489	115	283	54	168	42	114	22	72	33	50	12	17	5
Co. Cork,	Kinsale Barony, (exclusive of Borough,)	682	154	110	528	88	418	64	330	58	266	36	208	50	172	24	122	98
Do.	Courceys,	403	89	68	314	58	246	56	188	43	132	18	89	34	71	11	37	26
Do.	*Eastern*—East Carberry,	111	10	16	101	21	85	17	64	10	47	8	37	8	29	7	21	14
Do.	Kerrycurrihy,	438	156	78	282	44	204	26	160	18	134	20	116	23	96	22	73	51
Do.	Kinalea,	1,213	173	207	1,040	141	833	116	692	110	576	80	466	114	386	81	272	191
		4,121	1,367	685	2,754	467	2,069	333	1,602	281	1,269	184	988	262	804	157	542	385

Total *Gross* Annual Value, £99,801 14*s.* 11½*d.*

Total *Net* Annual Value, £84,944 17*s.* 3½*d.*

Rate of difference, £17 9*s.* 9½*d.* per cent.

Note made on the 17th September, 1842.—I hereby certify that no change has taken place in the Valuation, or Gross and Net Annual Value of this Union since the above Return was made by me on the 23rd December, 1841.

John Hosford, Clerk of the Union. 23rd December, 1841.

John Hosford.

Observations of the Assistant Commissioner.

This Valuation was framed nearly upon the same plan as that of the neighbouring Union of Bandon, and has given satisfaction both to the Town and Country Rate-payers.

22nd January, 1842.

W. J. Voules.

LARNE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
County of the Town of Carrickfergus.	Carrickfergus,	1,244	625	158	619	125	461	80	336	81	256	40	175	48	135	29	87	58
Co. Antrim.																		
Lower Belfast,	Ballynure,	321	37	112	284	82	172	44	90	13	46	11	33	13	22	6	9	3
Do.	Raloo,	264	64	83	200	60	117	18	57	16	39	8	23	6	15	2	9	7
Do.	Glynn,	248	79	45	169	44	124	27	80	21	53	6	32	15	26	4	11	7
Do.	Island Magee,	352	51	84	301	59	217	55	158	26	103	19	77	23	58	7	35	28
Do.	Templecorran,	263	51	61	212	55	151	23	96	19	73	6	54	14	48	3	34	31
Do.	Larne,	65	10	8	55	11	47	14	36	5	22	4	17	3	13	2	10	8
Upper Glenarm,	Do.	539	281	106	258	57	152	27	95	15	68	12	53	15	41	10	26	16
Do.	Kilwaughter,	176	60	29	116	30	87	13	57	15	44	9	29	4	20	4	16	12
Do.	Carncastle,	233	28	42	205	29	163	19	134	25	115	28	90	18	62	13	44	31
Lower Glenarm,	Do.	3	–	–	3	–	3	2	3	–	1	–	1	1	1	–	–	–
Do.	Glenarm,	410	130	122	280	83	158	23	75	19	42	5	23	4	18	5	14	9
Do.	Glencloy,	116	10	42	106	20	64	14	44	12	30	4	18	9	14	4	5	1
Do.	Ardclinis,	400	230	81	170	45	89	19	44	12	25	6	13	–	7	2	7	5
Upper Antrim,	Ballycor,	136	44	51	92	24	41	6	17	5	11	–	6	1	6	1	5	4
	Total in Union,	4,770	1,700	1,024	3,070	724	2,046	394	1,322	284	928	158	644	174	486	92	312	220

SUMMARY.

Baronies.																		
County of the Town of Carrickfergus,		1,244	625	158	619	125	461	80	336	81	256	40	175	48	135	29	87	58
Co. Antrim,	Antrim, Upper,	136	44	51	92	24	41	6	17	5	11	–	6	1	6	1	5	4
Do.	Belfast, Lower,	1,513	292	393	1,221	311	828	181	517	100	336	54	236	74	182	24	108	84
Do.	Glenarm, Lower,	929	370	245	559	148	314	68	166	43	98	15	55	14	40	11	26	15
Do.	Glenarm, Upper,	948	369	177	579	116	402	59	286	55	227	49	172	37	123	27	86	59
		4,770	1,700	1,024	3,070	724	2,046	394	1,322	284	928	158	644	174	486	92	312	220

Total *Gross* Annual Value, £84,429 8*s.* 1½*d.*

Total *Net* Annual Value, £67,543 10*s.* 6*d.*

Rate of difference, £24 19*s.* 11¾*d.* per cent.

18th October, 1842.

Thomas M. Atkinson, Clerk of the Union.

Observations of the Assistant Commissioner.

The Valuation is considered to be 10 per cent. below the Rent.

E. Senior.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

LETTERKENNY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Donegal.																		
Raphoe,	Letterkenny,	85	55	10	30	10	20	3	10	–	7	1	7	4	6	2	2	–
Kilmacrenan,	Do.	Valuation not complete.																
Do.	Killymasney,	Do.																
Raphoe,	Do.	156	96	39	60	13	21	3	8	3	5	1	2	1	1	–	–	–
Do.	Coravaddy,	250	161	50	89	25	39	4	14	3	10	3	7	3	4	–	1	1
Do.	Magheraloy,	383	239	54	144	23	90	25	67	8	42	13	34	8	21	3	13	10
Do.	Kincraigy,	506	334	62	172	39	110	25	71	16	46	9	30	12	21	6	9	3
Do.	Manor Conyngham,	328	196	47	132	29	85	17	56	14	39	10	25	5	15	5	10	5
Do.	Ballymacoole,	96	65	17	31	2	14	5	12	1	7	1	6	2	5	–	3	3
Kilmacrenan,	Do.	Valuation not complete.																
Do.	Seacor,	Do.																
Do.	Castlewray,																	
Do.	Templedouglas,																	
Do.	Edenacarnan,																	
Do.	Gortnavern,																	
Do.	Carrickatimpa,																	
Do.	Gartan,																	
	Total in Union already valued,	1,804	1,146	279	658	141	379	82	238	45	156	38	111	35	73	16	38	22
SUMMARY.	Baronies.																	
Co. Donegal,	Kilmacrenan,	Valuation not complete.																
Do.	Raphoe,	1,804	1,146	279	658	141	379	82	238	45	156	38	111	35	73	16	38	22

Total *Gross* Annual Value, (of portion in Raphoe Barony) £15,501 7*s.* 8*d.* Total *Net* Annual Value, (of portion in Raphoe Barony) £12,712 11*s.* Rate of difference, £21 18*s.* 9*d.* per cent.

George Lanigan, Clerk of the Union. 4th February, 1843.

Observations of the Assistant Commissioner.

As far as I can judge of the portion of the Valuation of this Union that I have seen, and from the inquiries I have made respecting it, I consider it to be on an average from £15 to £20 per cent. below the Rent that solvent tenants might be reasonably expected to pay.

C. G. Otway.

LIMERICK UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Municipal Borough of Limerick	Limerick,	5,589	3,017	675	2,572	668	1,897	228	1,229	213	1,001	92	788	243	696	151	453	302
Co. of the City, Parly Bounds.	Do.	7,503	3,742	1,037	3,761	861	2,724	329	1,863	307	1,534	170	1,227	346	1,057	204	711	507
Co. Limerick.																		
Pubble Brien,	Patrick's Well,	490	211	72	279	35	207	28	172	18	144	13	126	18	113	19	95	76
Do.	Crecora,	444	151	82	293	46	211	42	165	27	123	27	96	22	69	10	47	37
Small County,	Fedamore,	354	92	75	262	47	187	27	140	20	113	20	93	23	73	14	50	36
Clanwilliam,	Ballybricken,	354	108	42	246	28	204	34	176	23	142	25	119	21	94	22	73	51
Do.	Kilmurrey,	343	98	36	245	40	209	28	169	19	141	20	122	35	102	16	67	51
Do.	Caherconlish,	262	75	42	187	22	145	15	123	12	108	15	96	21	81	11	60	49
Do.	Murroe,	149	24	18	125	28	107	19	79	11	60	7	49	11	42	9	31	22
Do.	Castleconnell,	411	169	95	242	53	147	27	94	16	67	12	51	13	39	8	26	18
Owneybeg,	Cappamore,	261	102	51	159	33	108	14	75	14	61	6	47	7	41	9	34	25
Do.	Doon,	77	17	21	60	20	39	4	19	8	15	2	7	2	5	1	3	2
Do.	Abington,	444	137	67	307	63	240	36	177	31	141	13	110	33	97	17	64	47
Co. Clare.																		
Tulla Lower,	Kilokenedy,	697	312	236	385	72	149	22	77	15	55	10	40	10	30	3	20	17
Do.	Kilseely,	331	107	90	224	46	134	40	88	13	48	10	35	9	25	3	16	13
Do.	Kilfeenaghta,	167	81	45	86	16	41	5	25	7	20	2	13	7	11	1	4	3
Tulla Upper,	Do.	162	89	24	73	14	49	9	35	8	26	6	18	6	12	2	6	4
Tulla Lower,	Kiltanonlea,	417	193	76	224	47	148	33	101	11	68	2	57	13	55	12	42	30
Bunratty Lower,	Do.	123	22	29	101	16	72	6	56	13	50	4	37	8	33	9	25	16
Do.	Killeely,	470	161	103	309	53	206	44	153	28	109	11	81	23	70	12	47	35
	Total in Union,	13,459	5,891	2,241	7,568	1,540	5,327	762	3,787	601	3,025	375	2,424	628	2,049	382	1,421	1,039
SUMMARY.	Baronies.																	
Municipal Boro. of Limerick	Limerick,	5,589	3,017	675	2,572	668	1,897	228	1,229	213	1,001	92	788	243	696	151	453	302
Co. of the City, Parly Bounds.	Do.	7,503	3,742	1,037	3,761	861	2,724	329	1,863	307	1,534	170	1,227	346	1,057	204	711	507
Co. Limerick,	Clanwilliam,	1,519	474	233	1,045	171	812	123	641	81	518	79	437	101	358	66	257	191
Do.	Owneybeg,	782	256	139	526	116	387	54	271	53	217	21	164	42	143	27	101	74
Do.	Pubble Brien,	934	362	154	572	81	418	70	337	45	267	40	222	40	182	29	142	113
Do.	Small County,	354	92	75	262	47	187	27	140	20	113	20	93	23	73	14	50	36
Co. Clare,	Bunratty Lower,	593	183	132	410	69	278	50	209	41	159	15	118	31	103	21	72	51
Do.	Tulla Lower,	1,612	693	447	919	181	472	100	291	46	191	24	145	39	121	19	82	63
Do.	Tulla Upper,	162	89	24	73	14	49	9	35	8	26	6	18	6	12	2	6	4
		13,459	5,891	2,241	7,568	1,540	5,327	762	3,787	601	3,025	375	2,424	628	2,049	382	1,421	1,039

Total *Gross* Annual Value, £275,140 2*s.* 6*d.*

Total *Net* Annual Value, £228,970 1*s.*

Rate of difference, £20 3*s.* 3¼*d.* per cent.

John Ryan, Clerk of the Union. 21st October, 1842.

Observations of the Assistant Commissioner.

I have examined this Return of the Tenements rateable for the relief of the Poor in the Limerick Union, and the Valuation from which it is extracted, and I believe both to be correct as far as I have been able to ascertain. The Valuation appears to have satisfied all parties. The rating value in the City district and Liberties is one-third less than the letting value, owing to the Taxes, which amount to 10*s.* 6*d.* per acre, and excessive rents. In the rural district, the rating value is one-fourth less than the letting value. The Taxes in the Limerick portion are 2*s.* 7*d.* per acre; in that of Clare, 4*s.* 6*d.* The rents are high, and the land much sub-divided.

W. H. T. Hawley.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

LISBURN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Antrim.																		
Borough of Lisburn,	Lisburn,	1,316	727	217	589	159	372	85	213	38	128	20	90	35	70	15	35	20
Do.	Drumbeg,																	
Upper Massarene,	Lissue,	283	181	46	102	21	56	11	35	7	24	2	17	5	15	3	10	7
Do.	Knocknadona,	419	226	82	193	35	111	28	76	17	48	5	31	16	26	6	10	4
Do.	Magheragall,	283	152	38	131	22	93	15	71	16	56	8	40	11	32	9	21	12
Do.	Magheramesk	348	209	34	139	24	105	24	81	10	57	10	47	15	37	7	22	15
Do.	Glenavy,	544	245	124	299	61	175	46	114	23	68	10	45	15	35	7	20	13
Do.	Ballyscolly,	451	266	63	185	49	122	13	73	12	60	10	48	9	38	10	29	19
Do.	Legatiriff,	439	246	62	193	37	131	21	94	19	73	13	54	13	41	10	28	18
Do.	Tullyrusk,	243	61	81	182	46	101	24	55	9	31	10	22	2	12	3	10	7
Do.	Island Kelly,	520	234	134	286	74	152	42	78	12	36	10	24	4	14	4	10	6
Upper Belfast,	Derryaghy,	496	274	93	222	37	129	20	92	16	72	14	56	12	42	11	30	19
Do.	Malone,	335	219	17	116	13	99	13	86	12	73	10	61	15	51	8	36	28
Do.	Drumbeg,	60	49	2	11	2	9	1	7	1	6	–	5	1	5	2	4	2
Upper Massarene,	Do.	Townland of 'Lambeg South,' in the Borough of Lisburn, and included in it.																
Co. Down.																		
Upper Castlereagh,	Do.	453	274	81	179	39	98	22	59	10	37	8	27	10	19	2	9	7
Do.	Breda,	726	492	80	234	40	154	35	114	24	79	9	55	19	46	9	27	18
Do.	Ballymacbrenan,	450	169	90	281	74	191	44	117	24	73	17	49	16	32	7	16	9
Do.	Drumbo,	663	342	123	321	63	198	50	135	31	85	16	54	16	38	4	22	18
Do.	Killaney,	279	135	39	144	29	105	18	76	15	58	9	43	18	34	7	16	9
Do.	Saintfield,	625	318	141	307	80	166	31	86	19	55	15	36	9	21	6	12	6
Do.	Ouley,	396	148	71	248	63	177	43	114	23	71	20	48	18	28	7	10	3
Do.	Blaris,	494	273	114	221	40	107	19	67	13	48	8	35	16	27	6	11	5
Lower Iveagh,	Maze,	648	396	144	252	53	108	17	55	10	38	5	28	6	23	3	17	14
Do.	Hillsborough,	690	356	144	334	81	190	43	109	21	66	10	45	14	35	9	21	12
Do.	Ballyworfy,	470	239	96	231	56	135	33	79	17	46	7	29	12	22	3	10	7
Do.	Ballykeel,	602	307	91	295	75	204	43	129	18	86	15	68	33	53	6	20	14
Do.	Annahilt,	526	224	90	302	57	212	71	155	34	84	19	50	13	31	10	18	8
Kinalearty,	Do.	77	39	18	58	7	20	6	13	2	7	–	5	4	5	–	1	1
Do.	Glasdruman,	447	250	106	197	41	91	19	50	12	31	1	19	6	18	2	12	10
Lower Iveagh,	Do.	60	31	7	29	8	22	6	14	3	8	3	5	1	2	–	1	1
Do.	Dromara,	351	169	75	182	35	107	25	72	16	47	11	31	7	20	6	13	7
Kinalearty,	Do.	181	71	54	110	19	56	14	37	11	23	6	12	5	6	1	1	–
	Total in Union,	13,875	7,322	2,557	6,553	1,440	3,996	882	2,556	495	1,674	301	1,179	376	878	183	502	319
SUMMARY.	Baronies.																	
Borough of Lisburn,		1,316	727	217	589	159	372	85	213	38	128	20	90	35	70	15	35	20
Co. Antrim,	Upper Belfast,	891	542	112	349	52	237	34	185	29	151	24	122	28	98	21	70	49
Do.	Massarene, (exclusive of Lisburn,)	3,530	1,820	664	1,710	369	1,046	224	677	125	453	78	328	90	250	59	160	101
Co. Down,	Upper Castlereagh,	4,086	2,151	739	1,935	428	1,196	262	768	159	506	102	347	122	245	48	123	75
Do.	Lower Iveagh,	3,347	1,722	647	1,625	365	978	238	613	119	375	70	256	86	186	37	100	63
Do.	Kinalearty,	705	360	178	345	67	167	39	100	25	61	7	36	15	29	3	14	11
		13,875	7,322	2,557	6,553	1,440	3,996	882	2,556	495	1,674	301	1,179	376	878	183	502	319

Total *Gross* Annual Value, £141,316 13*s.* 6*d.* Total *Net* Annual Value, £129,908 10*s.* Rate of difference, £8 15*s.* 7½*d.* per cent. James Ward, Clerk of the Union. Lisburn, 13th January, 1842.

Report made on the 20th September, 1842.—It has been considered necessary to alter the Gross and Net Value, to what I have stated above; but such alteration has in no manner affected the respective number of the Tenements.—James Ward.

Observations of the Assistant Commissioner.

The Valuation of the Lisburn Union is fair, and in accordance with the Act of Parliament, From the best information I can obtain, I believe it to be rather under the actual Rent obtained by other than indulgent landlords, but on the whole it is a satisfactory Valuation.—15th January, 1842. E. Gulson.

LISMORE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Waterford.																		
Coshmore and Coshbride,	Lismore,	673	280	115	393	82	278	40	196	40	156	18	116	29	98	23	69	46
Do.	Ballysagartmore,	359	117	141	242	50	101	13	51	6	38	8	32	7	24	2	17	15
Do.	Macollop,	445	240	92	205	40	113	15	73	9	58	6	49	10	43	10	33	23
Do.	Tallow,	778	399	128	379	64	251	58	187	26	129	17	103	32	86	12	54	42
Do.	Templemichael,	201	55	35	146	28	111	15	83	13	68	8	55	17	47	11	30	19
Do.	Kilcockin,	86	21	9	65	12	56	8	44	6	36	7	30	6	23	5	17	12
Do.	Cappoquin,	573	305	136	268	47	132	30	85	16	55	9	39	7	30	6	23	17
Decies Without,	Do.	201	41	32	160	21	128	16	107	14	91	13	77	15	64	19	49	30
Do.	West Modeligo,	250	67	35	183	34	148	23	114	17	91	17	74	18	57	15	39	24
Coshmore and Coshbride,	Castlerichard,*	178	79	18	99	17	81	10	64	9	54	6	45	11	39	1	28	27
	Total in Union,	3,744	1,604	741	2,140	395	1,399	228	1,004	156	776	109	620	152	511	104	359	255
SUMMARY.	Baronies.																	
Co. Waterford,	Coshmore and Coshbride,	3,293	1,496	674	1,797	340	1,123	189	783	125	594	79	469	119	390	70	271	201
Do.	Decies Without,	451	108	67	343	55	276	39	221	31	182	30	151	33	121	34	88	54
		3,744	1,604	741	2,140	395	1,399	228	1,004	156	776	109	620	152	511	104	359	255

Total *Gross* Annual Value, £75,128 12*s.* 9*d.* Total *Net* Annual Value, £64,708 5*s.* Rate of difference, £16 2*s.* 0½*d.* per cent.

William Wall, Clerk of the Union. Lismore, 17th January, 1842.

Note made on the 15th September, 1842.—No change has been made since the date of the above, in the Valuation of the Tenements, or in the Gross and Net Annual Value of property liable to Rates, to this date.—Wm. Wall.

Observations of the Assistant Commissioner.

The Valuation of the Lismore Union is considered fair; it may be a shade below the Rents usually received.

9th January, 1842 J. O'Donoghue.

* A part of the Townland of Littlegrace in this Division, is considered, locally, to be in the Co. of Cork, but it forms a portion of a Tenement the Occupier of which resides in the Co. Waterford, and which has been valued and enumerated as belonging to that County.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

LISNASKEA UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Fermanagh.																		
Knockniny,	Killanick,	382	106	145	276	61	131	29	70	14	41	8	27	9	19	3	10	7
Do.	Tomregan,	234	68	111	166	32	55	16	23	2	7	3	5	–	2	–	2	2
Do.	Callowhill,	295	107	120	188	42	68	12	26	7	14	5	7	1	2	1	1	–
Do.	Drumully,	282	58	102	224	60	122	30	62	12	32	3	20	6	17	7	11	4
Coole,	Manor Waterhouse,	286	69	97	217	48	120	28	72	16	44	9	28	9	19	3	10	7
Magherastephena,	Derrycrum,	169	49	63	120	32	57	12	25	9	13	1	4	2	3	–	1	1
Do.	Derrycullion,	244	83	85	161	42	76	23	34	7	11	2	4	–	2	1	2	1
Do.	Maguire's Bridge,	806	439	212	367	77	155	39	78	20	39	8	19	6	11	2	5	3
Do.	Brookeborough,	487	226	137	261	52	124	23	72	9	49	16	40	8	24	8	16	8
Do.	Lisnaskea,	606	188	189	418	106	229	27	123	33	96	20	63	14	43	10	29	19
Do.	Aghavoory,	242	73	80	169	43	89	19	46	22	27	1	5	4	4	–	–	–
Do.	Belleisle,	167	30	64	137	28	73	16	45	11	29	6	18	2	12	5	10	5
Tyrkenedy,	Do.	65	13	29	52	4	23	9	19	5	10	1	5	–	4	1	4	3
Do.	Colebrooke,	104	30	35	74	26	39	3	13	5	10	–	5	2	5	1	3	2
Magherastephena,	Do.	363	138	113	225	44	112	26	68	14	42	6	28	12	22	4	10	6
Clonkelly,	Donagh,	185	32	71	153	40	82	13	42	10	29	8	19	5	11	2	6	4
	Total in Union,	4,917	1,709	1,653	3,208	737	1,555	325	818	196	493	97	297	80	200	48	120	72
SUMMARY.	Baronies.																	
Co. Fermanagh,	Clonkelly,	185	32	71	153	40	82	13	42	10	29	8	19	5	11	2	6	4
Do.	Coole,	286	69	97	217	48	120	28	72	16	44	9	28	9	19	3	10	7
Do.	Knockniny,	1,193	339	478	854	195	376	87	181	35	94	19	59	16	40	11	24	13
Do.	Magherastephena,	3,084	1,226	943	1,858	424	915	185	491	125	306	60	181	48	121	30	73	43
Do.	Tyrkenedy,	169	43	64	126	30	62	12	32	10	20	1	10	2	9	2	7	5
		4,917	1,709	1,653	3,208	737	1,555	325	818	196	493	97	297	80	200	48	120	72

Total *Gross* Annual Value, £55,941 5*s.* 8*d.*

Total *Net* Annual Value, £47,521 12*s.* 4*d.*

Rate of difference, £17 14*s.* 4*d.* per cent.

10th November, 1842.

James Haire, Clerk of the Union.

Observations of the Assistant Commissioner.

The average Rating Value of this Union is considered to be from 10 to 15 per cent. *below* the Rent that solvent Tenants might be reasonably expected to pay.

16th January, 1843.

C. G. Otway.

LISTOWEL UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Kerry.																		
Iraghticonnor,	Listowel,	1,078	749	95	329	74	234	46	160	37	114	18	77	28	59	13	31	18
Clanmaurice,	Do.	341	229	36	112	15	76	15	61	13	46	10	33	11	23	3	12	9
Do.	Rattoo,	587	348	103	219	34	116	23	82	12	59	9	47	20	38	8	18	10
Do.	Drumkeen	981	683	138	298	70	160	28	90	20	62	17	42	16	25	3	9	6
Do.	Ballyheigue,	665	446	137	219	53	82	15	29	5	14	3	9	2	6	–	4	4
Do.	Kilmoily,	824	553	71	271	62	200	42	138	18	96	19	78	31	59	15	28	13
Do.	Ardfert,	575	445	51	130	9	79	14	70	11	56	10	45	20	35	3	15	12
Do.	Abbeydorney,	502	329	47	173	20	126	30	106	17	76	9	59	21	50	13	29	16
Do.	Killahan,	224	128	23	96	16	73	14	57	14	43	9	29	4	20	5	16	11
Do.	Kiltoomy,	550	306	50	244	49	194	27	145	29	118	16	89	35	73	20	38	18
Do.	Kilflyn,	202	108	53	94	18	41	4	23	6	19	5	13	2	8	2	6	4
Do.	Kilfeigney,	321	181	33	140	23	107	16	84	20	68	12	48	16	36	7	20	13
Do.	Kilshinane,	325	183	23	142	26	119	31	93	18	62	16	44	13	28	11	15	4
Do.	Duagh,	677	407	66	270	86	204	25	118	46	93	15	47	21	32	3	11	8
Iraghticonnor.	Gunsborough,	474	237	45	237	50	192	42	142	30	100	14	70	22	56	13	34	21
Do.	Knockanure,	285	150	12	135	14	123	24	109	32	85	19	53	13	34	14	21	7
Do.	Newtownsandes,	503	256	76	247	55	171	45	116	33	71	9	38	16	29	6	13	7
Do.	Tarbert,	807	505	120	302	67	182	42	115	22	73	17	51	12	34	8	22	14
Do.	Ballylongford,	1,053	675	163	378	84	215	58	131	28	73	16	45	7	29	10	22	12
Do.	Lisselton,	378	249	30	129	35	99	10	64	10	54	8	44	14	36	6	22	16
Do.	Killahiney,	401	304	30	97	21	67	11	46	2	35	7	33	10	26	6	16	10
Do.	Kilconley,	331	211	23	120	21	97	22	76	24	54	5	30	13	25	9	12	3
	Total in Union,	12,064	7,682	1,425	4,382	902	2,957	584	2,055	447	1,471	263	1,024	347	761	178	414	236
SUMMARY.	Baronies.																	
Co. Kerry.	Clanmaurice,	6,754	4,346	831	2,408	481	1,577	284	1,096	229	812	150	583	212	433	93	221	128
Do.	Iraghticonnor,	5,310	3,336	594	1,974	421	1,380	300	959	218	659	113	441	135	328	85	193	108
		12,064	7,682	1,425	4,382	902	2,957	584	2,055	447	1,471	263	1,024	347	761	178	414	236

Total *Gross* Annual Value, £123,552 0*s.* 9½*d.* Total *Net* Annual Value, £95,482 8*s.* 4*d.* Rate of difference, £29 7*s.* 11½*d.* per cent.

Edward Stokes, Clerk of the Union. 18th January, 1842.

Note made on the 16th September, 1842.—No alteration has taken place in the Valuation of the Union since this document was furnished.—Edward Stokes.

Observations of the Assistant Commissioner.

I am of opinion that the Valuation of the Rateable Property in the Listowel Union, from which this Return has been extracted, is as correct as it possibly can be made; and it has given general satisfaction to the Rate-payers.

23rd January, 1842. W. H. T. Hawley.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

LONDONDERRY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. and City of L. Derry.																		
Municipal Borough,	City and Suburbs,	2,499	1,024	534	1,475	288	941	184	653	100	469	62	369	102	307	62	205	143
Do.	Waterside,	155	86	33	69	13	36	5	23	3	18	4	15	3	11	4	8	4
City of Londonderry, (within the Boundary fixed for the purposes of Parliamentary Representation,)	City and Suburbs,	2,495	1,022	533	1,473	288	940	184	652	100	468	62	368	102	306	62	204	142
Do.	Waterside,	139	76	32	63	12	31	5	19	3	14	2	11	3	9	3	6	3
Tyrkeeran, (except portion in the suburbs of Waterside, within the Parliamentary Boundary,)	Do.	222	43	41	179	32	138	19	106	13	87	20	74	27	54	7	27	20
Do.	Lough Enagh,	200	31	37	169	27	132	21	105	19	84	11	65	17	54	14	37	23
Do.	Muff,	289	67	82	222	49	140	24	91	21	67	10	46	12	36	7	24	17
Do.	Tamnaherine,	225	49	68	176	42	108	18	66	22	48	3	26	12	23	4	11	7
Do.	Glendermot,	290	47	94	243	54	149	32	95	17	63	20	46	13	26	5	13	8
Do.	Ardmore,	156	45	39	111	24	72	6	48	14	42	3	28	11	25	–	14	14
Do.	Bond's Glen,	163	26	47	137	34	90	21	56	13	35	6	22	4	16	6	12	6
Do.	Claudy,	182	56	74	126	26	52	10	26	3	16	6	13	4	7	1	3	2
Do.	Ballymullins,	336	146	134	190	30	56	17	26	4	9	2	5	1	3	1	2	1
Do.	Banagher,	309	169	112	140	12	28	10	16	1	6	1	5	1	4	1	3	2
Liberties of Londonderry,	Upper Liberties,	180	37	42	143	22	101	19	79	10	60	13	50	15	37	5	22	17
Do.	Lower Liberties,	272	58	43	214	40	171	28	131	23	103	14	80	22	66	11	44	33
Liberties of Londonderry, (outside the Parliamentary Representation Boundary of the City,)	City and Suburbs,	48	9	19	39	9	20	4	11	1	7	–	6	2	6	–	4	4
Co. Donegal.																		
Innishowen,	Kilderry,	218	65	48	153	47	105	26	58	13	32	4	19	8	15	4	7	3
Do.	Three Trees,	138	36	50	102	23	52	6	29	9	23	4	14	5	10	1	5	4
Do.	Birdstown,	178	37	59	141	29	82	27	53	8	26	8	18	4	10	3	6	3
Do.	Fahan,	274	130	65	144	23	79	20	56	9	36	4	27	13	23	5	10	5
Do.	Inch Island,	69	13	13	56	11	43	7	32	4	25	4	21	7	17	6	10	4
Do.	Burt,	122	5	13	117	3	104	13	101	5	88	11	83	30	72	13	42	29
Raphoe,	Newtown Conyngham,	137	12	17	125	14	108	12	94	13	82	20	69	16	49	16	33	17
Do.	Castle Forward,	137	25	17	112	16	95	9	79	17	70	9	53	16	44	15	28	13
Do.	Killea,	196	25	29	171	28	142	22	114	12	92	11	80	21	69	16	48	32
	Total in Union,	6,975	2,229	1,708	4,746	895	3,038	560	2,143	354	1,583	248	1,229	366	981	206	615	409
SUMMARY.	Baronies.																	
Municipal Borough,		2,654	1,110	567	1,544	301	977	189	676	103	487	66	384	105	318	66	213	147
City and Suburbs for Parliamentary Representation,		2,634	1,098	565	1,536	300	971	189	671	103	482	64	379	105	315	65	210	145
Liberties, (outside the Parliamentary Representation Boundary,)		500	104	104	396	71	292	51	221	34	170	27	136	39	109	16	70	54
Co. Londonderry.	Tyrkeeran, (except Suburbs within the Parliamentary Representation Boundary of the City,)	2,372	679	728	1,693	330	965	178	635	127	457	82	330	102	248	46	146	100
Co. Donegal.	Innishowen,	999	286	248	713	136	465	99	329	48	230	35	182	67	147	32	80	48
Do.	Raphoe,	470	62	63	408	58	345	43	287	42	244	40	202	53	162	47	109	62
		6,975	2,229	1,708	4,746	895	3,038	560	2,143	354	1,583	248	1,229	366	981	206	615	409

Total *Gross* Annual Value, £144,456 7*s.* 6*d.*

Total *Net* Annual Value, £111,913 18*s.* 11*d.*

Rate of difference, £29 1*s.* 6¾*d.* per cent.

Samuel Kennedy, Clerk of the Union. 16th September, 1842.

Observations of the Assistant Commissioner.

This was one of the first Valuations entered upon. A desire of rendering Mr. Griffith's Valuation available, caused the Valuators to proceed on false principles. I believe the City is too high, and the Country too low valued.

10th January, 1842.

LONGFORD UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Longford.																		
Ardagh,	Longford,	1,434	813	248	621	100	373	82	273	35	191	37	156	47	119	25	72	47
Longford,	Do.	451	242	96	209	46	113	28	67	7	39	4	32	9	28	8	19	11
Do.	Newtownforbes,	875	521	167	354	79	187	26	108	19	82	15	63	11	48	12	37	25
Do.	Mohill,	607	390	158	217	27	59	10	32	9	22	5	13	4	8	–	4	4
Do.	Drumlish,	1,684	940	490	744	126	254	52	128	32	76	14	44	14	30	5	16	11
Do.	Ballinamuck,	1,087	604	316	483	83	167	55	84	12	29	7	17	8	10	–	2	2
Do.	Killashee,	262	172	34	90	14	56	16	42	6	26	2	20	5	18	6	13	7
Moydow,	Do.	565	375	89	190	36	101	21	65	12	44	7	32	12	25	4	13	9
Do.	Moydow,	723	432	112	291	80	179	35	99	25	64	9	39	9	30	3	21	18
Do.	Taghsheenod,	428	234	67	194	51	127	23	76	15	53	8	38	11	30	8	19	11
Abbeyshruel,	Do.	58	32	9	26	11	17	2	6	2	4	–	2	–	2	1	2	1
Do.	Forgney,	717	452	103	265	63	162	39	99	12	60	11	48	9	37	5	28	23
Do.	Taghshinny,	394	232	52	162	39	110	24	71	11	47	13	36	6	23	7	17	10
Rathcline,	Do.	36	15	9	21	8	12	3	4	1	1	–	–	–	–	–	–	–
Do.	Rathcline,	580	284	115	296	72	181	49	109	25	60	14	35	9	21	7	12	5
Do.	Rallymahon,	779	457	127	322	71	195	27	124	23	97	16	74	26	58	10	32	22
Do.	Cashel,	1,032	559	262	473	96	211	51	115	21	64	18	43	15	25	6	10	4
Do.	Kilcommock,	437	266	60	171	55	111	20	56	12	36	7	24	2	17	5	15	10
Abbeyshruel,	Do.	39	20	1	19	6	18	2	12	3	10	3	7	–	4	1	4	3
Moydow,	Do.	244	157	26	87	22	61	8	39	8	31	8	23	6	15	3	9	6
Do.	Ardagh,	139	87	28	52	14	24	4	10	3	6	–	3	1	3	–	2	2
Ardagh,	Do.	656	282	106	374	91	268	60	177	35	117	27	82	30	55	7	25	18
Do.	Edgeworthstown,	874	489	117	385	99	268	49	169	31	120	17	89	31	72	12	41	29
Do.	Agharra,	194	125	10	69	15	59	10	44	12	34	4	22	9	18	2	9	7
Abbeyshruel,	Do.	418	255	60	163	28	103	21	75	15	54	6	39	10	33	9	23	14
Do.	Kilglas,	228	148	21	80	16	59	13	43	9	30	7	21	6	14	5	8	3
Ardagh,	Do.	124	61	25	63	22	38	5	16	3	11	2	8	1	6	–	5	5
Moydow,	Do.	270	175	46	95	26	49	10	23	8	13	3	5	1	2	–	1	1
Co. Roscommon.																		
Ballintober, North,	Termonbarry,	732	469	208	263	41	55	9	14	2	5	2	3	1	1	–	–	–
	Total in Union,	16,067	9,288	3,162	6,779	1,437	3,617	754	2,180	408	1,426	266	1,018	293	752	151	459	308
SUMMARY.	Baronies, &c.																	
Co. Longford.	Ardagh,	3,282	1,770	506	1,512	327	1,006	206	679	116	473	87	357	118	270	46	152	106
Do.	Longford,	4,966	2,869	1,261	2,097	375	836	187	461	85	274	47	189	51	142	31	91	60
Do.	Moydow,	2,369	1,460	368	909	229	541	101	312	71	211	35	140	40	105	18	65	47
Do.	Rathcline,	2,864	1,581	573	1,283	302	710	150	408	82	258	55	176	52	121	28	69	41
Do.	Abbeyshruel,	1,854	1,139	246	715	163	469	101	306	52	205	40	153	31	113	28	82	54
Co. Roscommon.	Ballintober, North,	732	469	208	263	41	55	9	14	2	5	2	3	1	1	–	–	–
		16,067	9,288	3,162	6,779	1,437	3,617	754	2,180	408	1,426	266	1,018	293	752	151	459	308

Total *Gross* Annual Value, £172,174 14*s.* 11½*d.* Total *Net* Annual Value, £135,984 16*s.* 8¾*d.* Rate of difference, £26 12*s.* 2½*d.* per cent.

N.B.—The exemptions in the different Townlands, such as Houses of Worship, Burial Grounds, &c. &c., included in the numbers classed under £5.

Edward Rooney, Clerk of the Union. 26th December, 1841.

Note added on the 14th September, 1842.—There has been no alteration made in the Valuation of the Union; and the new Rate Books are merely copies of the old ones.—Edward Rooney.

Observations of the Assistant Commissioner.

I have had no answer from James Rock, Esq, the Chairman of the Union. The Clerk of the Guardians states—"With respect to the difference between the Rated Value, and the real or letting Value, I feel great difficulty, as there is such a variety of opinions with regard to the value of Lands. I cannot, however, hesitate stating, that on an average the Lands valued by Mr. Wallace for this Union are rated by him at about one-fourth less than the Property would bring if set up in the market, and about one-fifth less than the present Rents, with the exception of old leases, and mountainy or otherwise bad Land, let by Landlords at a low rent, and since reclaimed."

The number of objections lodged against the Valuation when exhibited for 21 days, was 516. The Guardians dismissed 52 cases; lowered the Valuator's Estimates in 167; and raised the Estimates in two cases. 295 of the Objectors did not appear when called by the Guardians.

7th January, 1842.

Wm. John Hancock.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

LOUGHREA UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Galway.																		
Loughrea,	Killeenadeema,	609	437	66	172	34	106	33	72	16	39	6	23	9	17	3	8	5
Do.	Loughrea.	1,977	1,373	265	604	114	339	76	225	47	149	21	102	29	81	22	52	30
Dunkellin,	Do.	207	80	57	127	35	70	7	35	13	28	7	15	5	8	–	3	3
Athenry,	Do.	11	4	–	7	1	7	2	6	1	4	1	3	2	2	–	–	–
Do.	Athenry,	787	494	146	293	60	147	34	87	8	53	10	45	9	35	5	26	21
Do.	Kilconeeran,	84	46	18	38	15	20	–	5	1	5	–	4	–	4	1	4	3
Dunkellin,	Do.	327	167	89	160	32	71	12	39	8	27	2	19	4	17	1	13	12
Loughrea,	Do.	2	–	–	2	–	2	–	2	–	2	–	2	–	2	–	2	2
Do.	Kilreekil,	84	32	29	52	12	23	1	11	5	10	–	5	1	5	–	4	4
Athenry,	Do.	291	144	97	147	26	50	4	24	3	20	3	17	4	14	1	10	9
Do.	Killimer Daly,	76	56	10	20	1	10	3	9	–	6	1	6	–	5	1	5	4
Kilconnell,	Do.	265	124	85	141	33	56	4	23	1	19	3	18	2	15	3	13	10
Tyaquin,	Cloonkeen,	561	282	176	279	46	103	17	57	11	40	3	29	6	26	2	20	18
Kilconnell,	Do.	65	35	17	30	6	13	2	7	1	5	1	4	–	3	–	3	3
Do.	Kiltulla,	26	15	3	11	4	8	1	4	1	3	–	2	1	2	–	1	1
Athenry,	Do.	423	197	160	226	40	66	4	26	4	22	3	18	3	15	2	12	10
Loughrea,	Kilmeen,	16	12	1	4	1	3	–	2	–	2	1	2	1	1	–	–	–
Leitrim,	Do.	430	237	88	193	38	105	19	67	9	48	2	39	8	37	4	29	25
Do.	Teena,	619	330	204	289	47	85	12	38	7	26	2	19	6	17	4	11	7
Do.	Ballynakill,	1,495	964	314	531	124	217	25	93	16	68	13	52	10	39	5	29	24
Do.	Dooniry,	678	377	174	301	52	127	19	75	12	56	9	44	16	35	1	19	18
Loughrea,	Do.	55	31	6	24	8	18	4	10	2	6	1	4	1	3	–	2	2
Longford,	Do.	14	3	5	11	–	6	2	6	1	4	2	3	1	1	–	–	–
Do.	Portumna,	941	520	289	421	81	132	17	51	7	34	8	27	8	19	2	11	9
Dunkellin,	Kilcreest,	180	121	24	59	11	35	7	24	1	17	3	16	5	13	–	8	8
Loughrea,	Do.	258	174	56	84	16	28	–	12	1	12	2	11	1	9	1	8	7
Kiltartan,	Do.	28	7	15	21	4	6	–	2	–	2	–	2	–	2	–	2	2
Do.	Craughwell,	37	26	4	11	3	7	1	4	–	3	–	3	1	3	–	2	2
Loughrea,	Do.	27	15	6	12	1	6	1	5	1	4	–	3	–	3	2	3	1
Dunkellin,	Do.	431	215	104	216	48	112	24	64	8	40	4	32	5	28	5	23	18
	Total in Union,	11,004	6,518	2,508	4,486	893	1,978	331	1,085	185	754	108	569	138	461	65	323	258
SUMMARY.	Baronies.																	
Co. Galway.	Athenry,	1,672	941	431	731	143	300	47	157	17	110	18	93	18	75	10	57	47
Do.	Dunkellin,	1,145	583	274	562	126	288	50	162	30	112	16	82	19	66	6	47	41
Do.	Kilconnell,	356	174	105	182	43	77	7	34	3	27	4	24	3	20	3	17	14
Do.	Kiltartan,	65	33	19	32	7	13	1	6	–	5	–	5	1	5	–	4	4
Do.	Leitrim,	3,222	1,908	780	1,314	261	534	75	273	44	198	26	154	40	128	14	88	74
Do.	Longford,	955	523	294	432	81	138	19	57	8	38	10	30	9	20	2	11	9
Do.	Loughrea,	3,028	2,074	429	954	186	525	115	339	72	224	31	152	42	121	28	79	51
Do.	Tyaquin,	561	282	176	279	46	103	17	57	11	40	3	29	6	26	2	20	18
		11,004	6,518	2,508	4,486	893	1,978	331	1,085	185	754	108	569	138	461	65	323	258

Total *Gross* Annual Value, £110,285 9*s.* 10*d.* Total *Net* Annual Value, £94,812 11*s.* 1*d.* Rate of difference, £16 6*s.* 4¾*d.* per cent. John Smyth, Clerk of the Union. 24th January, 1842.

Note added on the 14th September, 1842.—A revision not having taken place in this Union, the Valuation from which the above Return has been taken, remains unaltered.—John Smyth.

Observations of the Assistant Commissioner.

The Valuation of the Loughrea Union was made by Mr. Charles S. Cooper, C. E., and I consider it to be, like the Valuation of the Ballinasloe Union, also made by Mr. Cooper, a just and equitable Valuation, perhaps a shade below a fair letting value. I am convinced that Mr. Cooper used his best endeavours to have the Valuations of the Ballinasloe and Loughrea Unions in accordance with the principle laid down in the 64th section of the Poor Relief Act.

14th February, 1842.

Joseph Burke.

LOWTHERSTOWN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Fermanagh.																		
Lurg,	Dromore,	303	97	121	206	44	85	21	41	4	20	9	16	6	7	–	1	1
Do.	Tubrid,	547	202	199	345	68	146	43	78	11	35	8	24	8	16	3	8	5
Do.	Lack,	449	161	206	288	56	82	19	26	5	7	1	2	–	1	1	1	–
Do.	Kish,	515	195	164	320	63	156	42	93	26	51	8	25	9	17	2	8	6
Do.	Castle Archdall,	412	152	124	260	62	136	30	74	14	44	9	30	8	21	4	13	9
Do.	Lowtherstown,	708	344	189	364	84	175	39	91	20	52	9	32	12	23	4	11	7
*Tyrkenedy,	Do.	150	73	36	77	15	41	12	26	5	14	6	9	1	3	1	2	1
Co. Tyrone.																		
Omagh, East,	Do.	207	49	78	158	38	80	22	42	6	20	5	14	6	9	1	3	2
Do.	Trillick,	384	146	102	238	70	136	28	66	14	38	6	24	12	18	3	6	3
Do.	Moorfield,	636	240	256	396	74	140	28	66	17	38	9	21	8	12	2	4	2
Co. Fermanagh.																		
Tyrkenedy,	Do.	78	39	23	39	8	16	5	8	1	3	1	2	–	1	–	1	1
Lurg,	Clonelly,	557	249	189	308	67	119	23	52	9	29	7	20	8	13	2	5	3
Co. Donegal.																		
*Tyrhugh,	Do.	9	6	1	3	2	2	–	–	–	–	–	–	–	–	–	–	–
	Total in Union,	4,955	1,953	1,688	3,002	651	1,314	312	663	132	351	78	219	78	141	23	63	40
SUMMARY.	Baronies.																	
*Co. Donegal.	Tyrhugh,	9	6	1	3	2	2	–	–	–	–	–	–	–	–	–	–	–
Co. Fermanagh.	Lurg,	3,491	1,400	1,192	2,091	444	899	217	455	89	238	51	149	51	98	16	47	31
Do.	Tyrkenedy,	228	112	59	116	23	57	17	34	6	17	7	11	1	4	1	3	2
Co. Tyrone.	Omagh, East,	1,227	435	436	792	182	356	78	174	37	96	20	59	26	39	6	13	7
		4,955	1,953	1,688	3,002	651	1,314	312	663	132	351	78	219	78	141	23	63	40

Total *Gross* Annual Value, £53,848 6*s.* Total *Net* Annual Value, £43,910. Rate of difference, £22 12*s.* 8*d.* per cent.

John Irvine, Clerk of the Union.

14th October, 1842.

* A Proclamation by the Lord Lieutenant and Council, was issued on the 9th February, 1842, pursuant to the Act 6 and 7 William IV., for the General Valuation of Ireland, annexing to the Barony of Tyrkenedy the Townland of Drumgarra in Lowtherstown Electoral Division, and to Lurg Barony the Townland of Drumlongfield, being the portion of the County Donegal, comprised in Clonelly Division; but it is nevertheless considered advisable to distinguish the Tenements of the latter.

Observations of the Assistant Commissioner.

The average rate of difference which is considered to exist in this Union between the rating value, and the rent that solvent tenants might be reasonably expected to pay, is about 15 per cent., the rating value being by so much *lower* than the letting.

The rating value is, in general, equal to the rents on properties that are considered as being *low set*; in some instances, however, (I have been informed by the Valuator,) the rents amount to from 30 to even 50 per cent. above the rating value.

C. G. Otway.

12th January, 1843.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

LURGAN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Armagh.																		
O'Neilland, East,	Lurgan,	1,239	698	274	541	138	267	46	129	29	83	16	54	20	38	6	18	12
Do.	Brownlow's Derry,	578	391	112	187	39	75	16	36	3	20	5	17	4	12	–	8	8
Do.	Carrowbrack,	587	396	101	191	40	90	12	50	10	38	6	28	13	22	2	9	7
Do.	Kernan,	931	665	169	266	56	97	13	41	13	28	5	15	6	10	–	4	4
Do.	Montiaghs,	537	308	143	229	51	86	11	35	8	24	4	16	3	12	1	9	8
Do.	Cornakinegar,	352	210	65	142	38	77	15	39	7	24	7	17	4	10	1	6	5
Co. Down.																		
Lower Iveagh,	Do.	173	114	23	59	10	36	4	26	6	22	1	16	2	15	3	13	10
Do.	Moira,	742	391	144	351	75	207	44	132	26	88	15	62	19	47	9	28	19
Do.	Tullylish,	986	719	149	267	57	118	25	61	13	36	6	23	5	17	6	12	6
Do.	Magheralin,	530	350	83	180	31	97	26	66	13	40	4	27	8	23	4	15	11
Do.	Ballyleny,	410	232	64	178	31	114	37	83	12	46	8	34	6	26	5	20	15
Do.	Waringstown,	817	583	113	234	54	121	28	67	9	39	7	30	8	23	8	15	7
Do.	Donaghcloney,	388	250	55	138	26	83	15	57	13	42	3	29	9	26	6	17	11
Co. Armagh.																		
O'Neilland, West,	Tartaraghan,	957	707	177	250	39	73	16	34	7	18	2	11	4	9	2	5	3
Do.	Drumcree,	837	638	103	199	46	96	15	50	11	35	7	24	5	17	7	12	5
Do.	Breagh,	648	388	124	260	75	136	23	61	16	38	5	22	9	17	5	8	3
Do.	Portadown,	1,399	865	259	534	118	275	66	157	31	91	14	60	22	46	10	24	14
Co. Antrim.																		
Upper Massarene,	Aghalee,	254	158	27	96	16	69	16	53	9	37	3	28	5	25	8	20	12
Do.	Aghagallan,	808	602	87	206	46	119	26	73	12	47	6	35	11	29	8	18	10
Do.	Ballinderry,	396	263	46	133	30	87	15	57	8	42	8	34	7	26	6	19	13
	Total in Union,	13,569	8,928	2,318	4,641	1,016	2,323	469	1,307	256	838	132	582	170	450	97	280	183
SUMMARY.	Baronies.																	
Co. Antrim.	Upper Massarene,	1,458	1,023	160	435	92	275	57	183	29	126	17	97	23	80	22	57	35
Co. Armagh.	O'Neilland, West,	3,841	2,598	663	1,243	278	580	120	302	65	182	28	117	40	89	24	49	25
Do.	O'Neilland, East,	4,224	2,668	864	1,556	362	692	113	330	70	217	43	147	50	104	10	54	44
Co. Down.	Lower Iveagh,	4,046	2,639	631	1,407	284	776	179	492	92	313	44	221	57	177	41	120	79
		13,569	8,928	2,318	4,641	1,016	2,323	469	1,307	256	838	132	582	170	450	97	280	183

Total *Gross* Annual Value, £114,517 11*s.* 2*d.*

Total *Net* Annual Value, £88,118 8*s.* 1*d.*

Rate of difference, £29 19*s.* 2*d.* per cent.

Thomas Pentland, Clerk of the Union. 24th December, 1841.

Note added on the 16th September, 1842.—There has been no change affecting the Gross or Net Value since the Return was made out.—Thomas Pentland.

Observations of the Assistant Commissioner.

The Valuation of Lurgan Union is the lowest (that is, the most below the actual value) of any in the District under my charge. The majority of the Board of Guardians have always endeavoured to keep down the Valuation below the actual value or rent obtained: and I quite believe that this Valuation is fully *one-third under* what it ought to be. A Valuator of the name of Whiteside was employed, because we could not obtain a better, and from the first he has shown a great leaning to lower the Valuation.

5th January, 1842.

E. Gulson.

MACROOM UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cork.																		
West Muskerry,	Macroom,	855	578	97	277	45	180	28	135	14	107	19	93	25	74	12	49	37
Do.	Ballyvourney,	356	40	89	316	72	227	40	155	45	115	29	70	24	41	8	17	9
Do.	Clondrohid,	440	39	49	401	57	352	61	295	68	234	57	166	57	109	19	52	33
Do.	Kilnamartyr,	226	35	50	191	36	141	33	105	21	72	10	51	13	41	9	28	19
Do.	Kilcorney,	169	49	26	120	21	94	23	73	13	50	8	37	7	29	4	22	18
Do.	Macloneigh,	79	14	6	65	4	59	3	55	2	52	2	50	9	48	14	39	25
Do.	Kilmurry,	269	91	9	178	25	169	22	144	17	122	12	105	31	93	8	62	54
Do.	Inchageela or Eveleary,	243	40	69	203	46	134	28	88	23	60	13	37	7	24	5	17	12
East Muskerry,	Aghina,	197	63	20	134	19	114	6	95	11	89	14	78	13	64	14	51	37
Do.	Aghabullogue,	472	142	99	330	62	231	43	169	32	126	12	94	29	82	11	53	42
Do.	Cannavee,	128	42	11	86	6	75	5	69	5	64	4	59	9	55	13	46	33
Do.	Matehy,	202	46	21	156	22	135	14	113	19	99	16	80	20	64	16	44	28
Do.	Ovens,	126	27	19	99	10	80	17	70	18	53	3	35	11	32	2	21	19
Barretts,	Do.	26	5	1	21	3	20	2	17	2	15	2	13	2	11	1	9	8
Do.	Magourney,	46	9	6	37	6	31	8	25	3	17	4	14	2	10	3	8	5
East Muskerry,	Do.	249	164	14	85	14	71	5	57	3	52	2	49	10	47	10	37	27
Do.	Donoughmore,	452	111	95	341	80	246	60	166	34	106	15	72	30	57	15	27	12
Barretts,	Do.	164	24	20	140	27	120	22	93	14	71	16	57	15	41	10	26	16
Do.	Aglish,	44	4	3	40	5	37	6	32	2	26	4	24	6	20	4	14	10
East Muskerry,	Do.	123	33	14	90	8	76	7	68	9	61	12	52	9	40	15	31	16
	Total in Union,	4,866	1,556	718	3,310	568	2,592	433	2,024	355	1,591	254	1,236	329	982	193	653	460

SUMMARY.	Baronies.																	
Co. Cork.	Barretts,	280	42	30	238	41	208	38	167	21	129	26	108	25	82	18	57	39
Do.	East Muskerry,	1,949	628	293	1,321	221	1,028	157	807	131	650	78	519	131	441	96	310	214
Do.	West Muskerry,	2,637	886	395	1,751	306	1,356	238	1,050	203	812	150	609	173	459	79	286	207
		4,866	1,556	718	3,310	568	2,592	433	2,024	355	1,591	254	1,236	329	982	193	653	460

Total *Gross* Annual Value, not computed. Total *Net* Annual Value, £94,941 3*s.* 6*d.* Rate of difference, £ – – – per cent.,

James Burdon, Clerk of the Union. 17th November, 1842.

Observations of the Assistant Commissioner.

The Valuation of this Union, which has undergone a very deliberate examination, appears to have been correctly made, and to represent as nearly as may be, the Net letting Value of the property in the Union.

22nd January, 1842.

W. J. Voules.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

MAGHERAFELT UNION.

Counties at large Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Londonderry.																		
Loughinsholin,	Magherafelt,	615	280	175	335	73	160	37	87	12	50	10	38	12	28	8	16	8
Do.	Ballymoghan,	414	213	106	201	47	95	17	48	14	31	6	17	9	11	1	2	1
Do.	The Loop,	298	90	135	208	47	73	13	26	9	13	3	4	1	1	–	–	–
Do.	Salterstown,	428	210	143	218	42	75	18	33	6	15	4	9	2	5	1	3	2
Do.	Ballyronan,	505	335	105	170	46	65	10	19	4	9	2	5	1	3	–	2	2
Do.	Castledawson,	842	556	195	286	41	91	19	50	6	31	9	25	7	16	3	9	6
Do.	Bellaghy,	705	387	223	318	61	95	14	34	10	20	4	10	4	6	1	2	1
Do.	Clady,	490	264	146	226	47	80	14	33	8	19	1	11	6	10	2	4	2
Do.	Rocktown,	514	267	202	247	34	45	5	11	4	6	–	2	–	2	2	2	–
Do.	Gulladuff,	380	207	137	173	23	36	7	13	1	6	4	5	1	1	–	–	–
Do.	Maghera,	640	297	188	343	72	155	38	83	17	45	13	28	7	15	3	8	5
Do.	Tullykeeran,	435	260	142	175	21	33	2	12	5	10	1	5	1	4	2	3	1
Do.	Tobermore,	460	294	95	166	36	71	16	35	6	19	6	13	6	7	–	1	1
Do.	Carnamoney,	360	160	150	200	35	50	6	15	4	9	3	5	–	2	1	2	1
Do.	Draperstown,	426	194	170	232	38	62	11	24	6	13	2	7	1	5	–	4	4
Do.	Bancran,	379	200	146	179	29	33	1	4	1	3	–	2	1	2	1	1	–
Do.	The Six Towns	147	59	63	88	7	25	10	18	7	8	1	1	–	–	–	–	–
Do.	Lissan Upper,	502	307	133	195	32	62	18	30	6	12	–	6	3	6	1	3	2
Do.	Moneyhaw,	305	128	78	177	47	99	18	52	16	34	8	18	5	10	4	5	1
Do.	Springhill,	364	154	123	210	35	87	16	52	11	36	7	25	6	18	2	12	10
Do.	Moneymore,	486	251	126	235	38	109	26	71	25	45	5	20	7	15	2	8	6
Do.	Bracaghslievegallion,	319	160	100	159	36	59	13	23	7	10	–	3	1	3	1	2	1
Do.	Inniscarn,	273	147	87	126	24	39	7	15	5	8	1	3	1	2	–	1	1
Do.	Desertmartin,	468	253	153	215	37	62	17	25	5	8	–	3	2	3	–	1	1
Do.	Swateragh,	464	200	180	264	47	84	20	37	10	17	2	7	3	5	–	2	2
	Total in Union, and this portion of Barony,	11,219	5,873	3,501	5,346	995	1,845	373	850	205	477	92	272	87	180	35	93	58

Total *Gross* Annual Value, £92,572 18*s.* 2*d.* Total *Net* Annual Value, £75,317 15*s.* 6*d.* Rate of difference, £22 18*s.* 2½*d.* per cent.

Richard James, Clerk of the Union. 29th December, 1841.

Note added on the 19th September, 1842.—No alteration in the Valuation has taken place.—R. James.

Observations of the Assistant Commissioner.

This Valuation bears the usual ingredient of being rather under the most liberal lettings, and will, I am persuaded, be found to be considerably below the majority of the Rentals recently made. In other respects I believe it is a sound and good Valuation.

10th January, 1842.

Chas. S. Clements.

MALLOW UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cork.																		
Parliamentary Borough of Mallow,	Mallow,	1,034	657	104	377	57	273	53	216	43	163	27	120	30	93	26	63	37
Fermoy Barony, (except portion within the Borough of Mallow,)	Do.	344	90	40	254	31	214	23	183	15	160	24	145	17	121	17	104	87
Do.	Rahan,	547	290	108	257	67	149	27	82	13	55	5	42	13	37	5	24	19
Do.	Monanimy,	302	146	48	156	28	108	12	80	19	68	11	49	8	38	4	30	26
Do.	Clenor,	192	41	15	151	13	136	13	123	18	110	12	92	15	80	17	65	48
Do.	Cahirduggan,	210	39	11	171	16	160	15	144	14	129	8	115	30	107	25	77	52
Do.	Doneraile,	1,176	641	147	535	108	388	49	280	36	231	26	195	45	169	27	124	97
Do.	Ballinamona,	76	26	11	50	10	39	3	29	1	26	4	25	3	21	4	18	14
Barretts,	Do.	233	81	42	152	25	110	25	85	12	60	8	48	13	40	8	27	19
East Muskerry,	Do.	113	29	17	84	19	67	18	48	9	30	6	21	5	15	7	10	3
Fermoy,	Imfric,	115	64	16	51	2	35	3	33	2	30	2	28	3	26	2	23	21
Condons and Clongibbons,	Do.	31	1	1	30	4	29	2	25	3	23	1	20	1	19	4	18	14
Orrery and Kilmore,	Do.	10	1	–	9	–	9	–	9	–	9	2	9	–	7	–	7	7
Do.	Buttevant,	492	180	79	312	20	233	24	213	16	189	13	173	37	160	16	123	107
Do.	Liscarrol,	284	174	31	110	11	79	9	68	2	59	4	57	13	53	15	40	25
Do.	Churchtown,	371	161	50	210	18	160	9	142	16	133	10	117	15	107	24	92	68
Do.	Ballyclough,	270	143	25	127	10	102	7	92	4	85	6	81	10	75	13	65	52
Duhallow,	Do.	138	29	15	109	13	94	14	81	8	67	10	59	7	49	12	42	30
Do.	Kilshanic,	867	354	145	513	162	368	79	266	36	187	43	151	31	108	24	77	53
	Total in Union,	6,805	3,147	905	3,658	554	2,753	385	2,199	267	1,814	222	1,547	296	1,325	250	1,029	779

SUMMARY.	Baronies.																
Borough of Mallow,	. . .	1,034	657	104	377	57	273	53	216	43	163	27	120	30	93	26	63	37
Co. Cork.	Barretts,	233	81	42	152	25	110	25	85	12	60	8	48	13	40	8	27	19
Do.	Condons and Clongibbons,	31	1	1	30	4	29	2	25	3	23	1	20	1	19	4	18	14
Do.	Duhallow,	1,005	383	160	622	115	462	93	347	44	254	53	210	38	157	36	119	83
Do.	East Muskerry,	113	29	17	84	19	67	18	48	9	30	6	21	5	15	7	10	3
Do.	Fermoy (except portion in the Borough of Mallow)	2,962	1,337	396	1,625	275	1,229	145	954	118	809	92	691	134	599	101	465	364
Do.	Orrery and Kilmore,	1,427	659	185	768	59	583	49	524	38	475	35	437	75	402	68	327	259
		6,805	3,147	905	3,658	554	2,753	385	2,199	267	1,814	222	1,547	296	1,325	250	1,029	779

Twenty-two of the 1,034 Tenements which constitute the Borough of Mallow are passed through by the Boundary Line, viz.—Under £5, 1; £5 and under £10, 1; £10 and under £15, 3; £20 and under £25, 1; £25 and under £30, 4; £30 and under £40, 3; £40 and under £50, 4; over £50, 5.

R. Barry, Clerk of the Union. 27th December, 1841.

Note made on the 22nd September, 1842.—No change has taken place in the above, except what affects the amount of Gross and Net Value.—The difference in the Value now given and that formerly given, has arisen in consequence of the amount of Tithes being deducted from the former.

R. Barry, Clerk of the Union.

Total *Gross* Annual Value, £160,658 3*s.* 8*d.* Total *Net* Annual Value, £143,019 7*s.* 10*d.* Rate of difference, £12 6*s.* 7¾*d.* per cent.

Observations of the Assistant Commissioner.

Owing to some difference of opinion between the Guardians and the Valuators, this Valuation can scarcely be deemed complete, and some dissatisfaction has existed upon a comparison with the Valuation of the Fermoy Union, which is, in my opinion, formed upon much too low an estimate.

W. J. Voules.

22nd January, 1842.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

MANORHAMILTON UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Leitrim.																		
Drumahaire,	Manorhamilton,	714	346	213	368	83	155	35	72	15	37	6	22	12	16	1	4	3
Rosclogher,	Do.	493	260	131	233	52	102	21	50	14	29	7	15	3	8	2	5	3
Do.	Kiltyclogher,	324	186	108	138	24	30	3	6	1	3	–	2	–	2	1	2	1
Drumahaire,	Do.	440	281	131	159	20	28	4	8	2	4	–	2	–	2	–	2	2
Do.	Drumahaire,	791	453	217	338	69	121	26	52	10	26	3	16	5	13	5	8	3
Do.	Cloonlogher,	332	141	99	191	58	92	6	34	7	28	5	21	7	16	5	9	4
Do.	Killenumery,	562	231	151	331	81	180	39	99	21	60	12	39	5	27	9	22	13
Do.	Killarga,	601	332	197	269	47	72	11	25	2	14	1	12	5	11	3	6	3
Do.	Inuismagrath,	629	410	184	219	22	35	5	13	3	8	1	5	3	4	1	1	–
Rosclogher,	Drumkerin,	949	609	246	340	54	94	19	40	11	21	4	10	6	6	–	–	–
Do.	Rosinver,	745	346	303	399	72	96	11	24	4	13	2	9	5	7	1	2	1
	Lurganboy,	791	415	255	376	71	121	25	50	7	25	5	18	7	13	4	6	2
	Total in Union,	7,371	4,010	2,235	3,361	653	1,126	205	473	97	268	46	171	58	125	32	67	35
SUMMARY.	Baronies.,																	
Co. Leitrim.	Drumahaire,	5,018	2,803	1,438	2,215	434	777	145	343	71	198	32	127	43	95	24	52	28
Do.	Rosclogher,	2,353	1,207	797	1,146	219	349	60	130	26	70	14	44	15	30	8	15	7
		7,371	4,010	2,235	3,361	653	1,126	205	473	97	268	46	171	58	125	32	67	35

Total *Gross* Annual Value, £53,350 4*s.* 4*d.* Total *Net* Annual Value, £43,324 15*s.* 3½*d.* Rate of difference, £23 2*s.* 10*d.* per cent.

Thomas Nixon, Clerk of the Union. 26th January, 1842.

Note made on the 17th September, 1842.—No change has taken place in this Union affecting the above Return, since the date thereof.—Thomas Nixon, Clerk of the Union.

Observations of the Assistant Commissioner.

The Chairman of this Union, N. Loftus Tottenham, Esq., Glenfarm Hall, Manorhamilton, states, "The Poor Law Valuation in the Manorhamilton Union is, deducting the Tithe and Agent's fees, now paid by the Tenants, about a fair letting value, such as a Head Landlord would let at to the occupying Tenants, and as far as I can see was fairly done, considering that *the Valuators had to guess in many cases the number of acres in a Holding*, and they were very competent persons, and I do not think in the whole Union on appeals that there was £200 altered in their Valuation of £46,000 a year or thereabouts.

The Clerk of the Guardians states, "The Valuators I am aware aimed at putting a moderately fair value on, as between Landlord and Tenants, and in this I am of opinion they have in a great degree succeeded."

The number of objections lodged during the 21 days which the Rate Valuation Books were exhibited was 1,096:—685 were dismissed: in 324 cases the Valuators' estimates were lowered, and raised in 81 cases; six cases were expunged.

28th January, 1842.

Wm. John Hancock.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cork.																		
Parliamentary Borough of Youghal,	Youghal,	1,651	938	261	713	151	452	113	301	76	188	35	112	34	77	23	43	20
Barony of Imokilly (except portion in the Borough of Youghal),	Youghal,	243	62	30	181	21	151	16	130	15	114	16	99	15	83	11	68	57
Do.	Aghada,	878	467	105	411	54	306	47	252	23	205	44	182	34	138	24	104	80
Do.	Cloyne,	893	417	126	476	83	350	65	267	46	202	31	156	42	125	23	83	60
Do.	Churchtown,	179	47	31	132	24	101	17	67	14	50	13	36	14	23	3	9	6
Do.	Kilmahon,	100	21	10	79	5	69	6	64	6	58	9	52	11	43	10	32	22
Do.	Garryvoe,	135	14	9	121	10	112	19	102	15	83	10	68	14	58	14	44	30
Do.	Kilmacdonough,	374	123	75	251	36	176	30	140	17	110	18	93	19	75	12	56	44
Do.	Clonpriest,	289	47	44	242	35	198	26	163	28	137	18	109	23	91	25	68	43
Do.	Ightermurragh,	330	160	35	170	26	135	20	109	13	89	8	76	18	68	9	50	41
Do.	Cahirulton,	164	56	34	108	18	74	12	56	7	44	2	37	10	35	6	25	19
Do.	Imogiely,	396	162	59	234	46	175	27	129	29	102	9	73	19	64	13	45	32
Do.	Killeigh,	312	141	32	171	34	139	17	105	10	88	16	78	14	62	8	48	40
Do.	Ardagh,	264	71	50	193	52	143	29	91	17	62	13	45	14	32	6	18	12
Do.	Dangan,	109	45	16	64	12	48	4	36	11	32	6	21	5	15	5	10	5
Do.	Dungourney,	66	7	4	59	12	55	16	43	9	27	5	18	10	13	1	3	2
Barrymore,	Do.	167	51	29	116	21	87	10	66	4	56	3	52	14	49	8	35	27
Do.	Ballyspillane,	81	9	12	72	13	60	5	47	4	42	4	38	12	34	6	22	16
Do.	Lisgoold,	290	54	35	236	34	201	42	167	25	125	21	100	26	79	17	53	36
Do.	Templenecarriga,	105	15	13	90	12	77	12	65	12	53	7	41	7	34	8	27	19
Do.	Carrigtcohil,	564	192	82	372	69	290	42	221	29	179	33	150	25	117	16	92	76
Do.	Midleton,	211	122	28	89	12	61	7	49	6	42	6	36	8	30	1	22	21
Imokilly,	Do.	804	454	80	350	59	270	67	211	46	144	23	98	21	75	10	54	44
Do.	Clonmult,	8	2	2	6	–	4	1	4	–	3	–	3	–	3	–	3	3
Kinataloon,	Do.	10	1	1	9	–	8	2	8	1	6	1	5	1	4	1	3	2
Barrymore,	Do.	62	20	8	42	5	34	4	29	3	25	2	22	7	20	5	13	8
	Total in Union,	8,685	3,698	1,211	4,987	854	3,776	656	2,922	466	2,266	353	1,800	417	1,447	265	1,030	765
SUMMARY.	Baronies:																	
Borough of Youghal, Co. Cork.		1,651	938	261	713	151	452	113	301	76	188	35	112	34	77	23	43	20
Do.	Barrymore,	1,480	463	207	1,017	166	810	122	644	83	522	76	439	99	363	61	264	203
	Imokilly (except portion in the Borough of Youghal),	5,544	2,296	742	3,248	537	2,506	419	1,969	306	1,550	241	1,244	283	1,003	180	720	540
Do.	Kinataloon,	10	1	1	9	–	8	2	8	1	6	1	5	1	4	1	3	2
		8,685	3,698	1,211	4,987	854	3,776	656	2,922	466	2,266	353	1,800	417	1,447	265	1,030	765

Total *Gross* Annual Value, £188,201 7*s.* 9½*d.*

Total *Net* Annual Value, £163,297 1*s.*

Rate of difference, £15 5*s.* per cent.

James Cotter, Clerk of the Union. 27th January, 1842.

Note made on the 15th September, 1842.—No change affecting any part of this Return has been made since it was first transmitted.—James Cotter, Clerk of the Union.

Observations of the Assistant Commissioner.

This Union comprises a very mixed District; and owing to that circumstance, and to the illness of *two* of the *three* Valuators, some delay has taken place in completing the Valuation, but the result of the inspection has been satisfactory to the District.

W. J. Voules.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

MILFORD UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Donegal.																		
Kilmacrenan,	Milford,																	
Do.	Carn,																	
Do.	Rathmelton,																	
Do.	Kilmacrenan,																	
Do.	Doon,																	
Do.	Carrickart,																	
Do.	Meevagh,																	
Do.	Glinsk,																	
Do.	Carrowkeel,																	
Do.	Greenfort,																	
Do.	Oughterlin,																	
Do.	Rathmullin,																	
	Total in Union, and this portion of the Barony,																	

Valuation not complete.

Ramelton, 17th December, 1842.

John Crosbie, Clerk of the Union.

MOHILL UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Leitrim.																		
Mohill,	Mohill,	1,436	1,101	235	335	54	100	20	46	8	26	1	18	6	17	3	11	8
Do.	Annaduff,	961	626	262	335	45	73	9	28	5	19	3	14	6	11	2	5	3
Do.	Annaveagh,	1,001	693	237	308	43	71	12	28	3	16	9	13	2	4	1	2	1
Do.	Rinn,	973	645	253	328	45	75	17	30	3	13	3	10	2	7	1	5	4
Do.	Cloone,	1,180	730	351	450	58	99	23	41	6	18	3	12	3	9	5	6	1
Leitrim,	Eslin,	203	113	77	90	6	13	3	7	1	4	1	3	1	2	–	1	1
Do.	Eslin,	303	195	77	108	19	31	6	12	2	6	–	4	–	4	1	4	3
Mohill,	Fenagh,	500	310	144	190	36	46	4	10	1	6	1	5	1	4	1	3	2
Do.	Fenagh,	204	141	54	63	6	9	2	3	1	1	–	–	–	–	–	–	–
Carrigallen,	Aghavas,	851	599	195	252	43	57	10	14	–	4	1	4	1	3	1	2	1
Do.	Carrigallen,	778	400	249	378	76	129	25	53	10	28	12	18	1	6	–	5	5
Do.	Newtown Gore,	502	232	145	270	69	125	17	56	15	39	5	24	4	19	9	15	6
Do.	Drumreilly,	689	497	158	192	21	34	9	13	2	4	1	2	1	1	–	–	–
Do.	Ballinamore,	1,190	765	261	425	80	164	24	84	20	60	14	40	6	26	7	20	13
Do.	Oughteragh,	821	640	142	181	20	39	9	19	4	10	3	6	1	3	–	2	2
	Total in Union,	11,592	7,687	2,840	3,905	621	1,065	190	444	81	254	57	173	35	116	31	81	50
SUMMARY.	Baronies.																	
Co. Leitrim.	Carrigallen,	4,831	3,133	1,150	1,698	309	548	94	239	51	145	36	94	14	58	17	44	27
Do.	Leitrim,	803	505	221	298	55	77	10	22	3	12	1	9	1	8	2	7	5
Do.	Mohill,	5,958	4,049	1,469	1,909	257	440	86	183	27	97	20	70	20	50	12	30	18
		11,592	7,687	2,840	3,905	621	1,065	190	444	81	254	57	173	35	116	31	81	50

Total *Gross* Annual Value, £75,988. Total *Net* Annual Value, £57,210. Rate of difference, £32 16*s.* 5½*d.* per cent.

James M'Kenna, Clerk of the Union. 22nd January, 1842.

Note made on the 14th September, 1842.—No change has been made since.—James M'Kenna, Clerk of the Union.

Observations of the Assistant Commissioner.

The Vice-Chairman, Berry Norris, Esq., of Mohill, states, "I have paid a great deal of attention to the Valuation of the Mohill Union, and have constantly urged the Valuator to keep to the legal data, namely, what the premises would let for, and I believe this may have made the Valuation higher in this than in other Unions. Still, as nearly as I can calculate, I think the Valuation is 10 per cent. under the actual letting value, that is, what it would let for to a solvent tenant."

The Clerk of the Guardians states, "I really consider that the Union has been valued at least 1*s.* 8*d.* to 2*s.* in the pound, under the real letting value."

Number of objections to the Valuation 364; confirmed 201; nominally reduced 161; dismissed 2.

26th January, 1842.

Wm. John Hancock.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

MONAGHAN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Monaghan.																		
Monaghan,	Monaghan,	1,311	446	428	865	196	437	103	241	47	138	35	91	25	56	12	31	19
Do.	Rackwallace,	531	197	203	334	85	131	27	46	6	19	6	13	3	7	3	4	1
Do.	Tehallan,	459	163	165	296	59	131	28	72	21	44	8	23	6	15	3	9	6
Do.	Tedavnet,	409	125	185	284	64	99	17	35	9	18	1	9	4	8	–	4	4
Do.	Sheskin,	331	134	131	197	44	66	14	22	4	8	1	4	1	3	1	2	1
Do.	Scots' Town	548	190	195	358	93	163	38	70	15	32	5	17	5	12	2	7	5
Do.	Bellanode,	460	134	147	326	72	179	42	107	20	65	9	45	18	36	4	18	14
Do.	Drumsnat,	544	259	194	285	57	91	18	34	5	16	2	11	3	9	2	6	4
Do.	Clones,	423	148	145	275	64	130	37	66	12	29	3	17	7	14	5	7	2
Do.	Tullycorbet,	666	206	299	460	95	161	30	66	18	36	5	18	9	13	2	4	2
Do.	Kilmore,	458	228	165	230	35	65	21	30	4	9	–	5	2	5	1	3	2
Do.	Caddagh,	153	26	50	127	18	77	30	59	11	29	6	18	5	12	1	7	6
Cremorne,	Do.	118	7	47	111	24	64	13	40	11	27	7	16	5	9	1	4	3
Monaghan,	Castleshane,	106	30	36	76	24	40	9	16	3	7	–	4	1	4	1	3	2
Cremorne,	Do.	508	223	194	285	55	91	23	36	3	13	4	10	2	6	–	4	4
Do.	Clontibret,	530	184	187	346	88	159	37	71	14	34	5	20	8	15	2	7	5
Dartrey,	Drumhillagh,	573	163	254	410	104	156	21	52	17	31	5	14	5	9	2	4	2
Monaghan,	Do.	20	3	8	17	3	9	5	6	–	1	–	1	1	1	–	–	–
Do.	Killylough,	182	85	73	97	19	24	4	5	–	1	–	1	1	1	–	–	–
Trough,	Do.	122	58	53	64	9	11	2	2	–	–	–	–	–	–	–	–	–
Do.	Glaslough,	470	183	114	287	77	173	28	96	18	68	11	50	16	39	4	23	19
Do.	Emy Vale,	563	265	176	298	70	122	32	52	5	20	2	15	2	13	2	11	9
Do.	Anketell Grove,	419	137	139	282	74	143	33	69	12	36	5	24	6	19	7	13	6
Do.	Figullar,	332	79	109	253	69	144	32	75	17	43	7	26	10	19	4	9	5
Do.	Derrygola,	349	137	126	212	55	86	7	31	4	24	4	20	10	16	2	6	4
	Total in Union,	10,585	3,810	3,823	6,775	1,553	2,952	651	1,399	276	748	131	472	155	341	61	186	125
SUMMARY.																		
Co. Monaghan,	Cremorne,	1,156	414	428	742	167	314	73	147	28	74	16	46	15	30	3	15	12
Do.	Dartrey,	573	163	254	410	104	156	21	52	17	31	5	14	5	9	2	4	2
Do.	Monaghan,	6,601	2,374	2,424	4,227	928	1,803	423	875	175	452	81	277	91	196	37	105	68
Do.	Trough,	2,255	859	717	1,396	354	679	134	325	56	191	29	135	44	106	19	62	43
		10,585	3,810	3,823	6,775	1,553	2,952	651	1,399	276	748	131	472	155	341	61	186	125

Total *Gross* Annual Value, £113,036 9*s.* 10*d.*

Total *Net* Annual Value, £94,855 16*s.*

Rate of difference, £19 3*s.* 4*d.* per cent.

James M'Knight, Clerk of the Union. 14th January, 1842.

Note made on the 15th September, 1842.—There has not been any change made in the Valuation since this Return was made.—James M'Knight, Clerk of the Union.

Observations of the Assistant Commissioner.

The Valuation of Monaghan Union is satisfactorily completed. Except for the tendency which is common to all General Valuations for Public purposes—to be below the actual value,—I consider the Valuation o Monaghan Union to be strictly in accordance with the Act of Parliament. This tendency may operate to the extent of 5 or 10 per cent., but I have no Union Valuation which I consider more satisfactory than this.

18th January, 1842.

E. Gulson.

MOUNTMELICK UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Queen's County.																		
Tinnehinch,	Mountmelick	1,822	1,292	266	530	110	264	42	154	36	112	20	76	18	56	16	38	22
Portnahinch,	Do.	218	149	32	69	16	37	3	21	5	18	4	13	1	9	1	8	7
Tinnehinch,	Castlebrack,	304	207	45	97	7	52	20	45	7	25	1	18	5	17	1	12	11
Do.	Rosanallis,	628	486	69	142	19	73	22	54	15	32	2	17	4	15	6	11	5
Do.	Rearymore,	552	415	71	137	26	66	20	40	2	20	5	18	4	13	2	9	7
Portnahinch,	Clonaslee,	443	349	52	94	19	42	5	23	5	18	3	13	4	10	1	6	5
Do.	Coolbanagher,	407	233	70	174	34	104	21	70	16	49	5	33	5	28	8	23	15
Do., outside the Borough of Portarlington,	Ballybrittas,	604	372	116	232	39	116	24	77	10	53	8	43	8	35	8	27	19
Borough of Portarlington,	Portarlington,	596	389	124	207	41	83	13	42	8	29	3	21	4	18	1	14	13
King's County.	Do.	379	238	62	141	28	79	17	51	9	34	7	25	5	18	5	13	8
Borough of Portarlington,	Do.	205	179	8	26	3	18	4	15	4	11	1	7	2	6	3	4	1
Upper Philipstown, outside the Borough of Portarlington,	Do.	186	82	48	104	22	56	8	34	8	26	6	18	5	12	2	7	5
Do.	Clonyhurk,	249	163	40	86	17	46	11	29	5	18	1	13	2	12	3	10	7
Do.	East Ballykean,	168	97	33	71	21	38	6	17	2	11	–	9	3	9	3	6	3
Do.	West Ballykean,	331	210	41	121	15	80	11	65	8	54	8	46	10	38	9	28	19
Queen's County.																		
Portnahinch,	Maryborough,	17	9	2	8	2	6	1	4	–	3	–	3	1	3	1	2	1
Maryborough, East,	Do.	2,076	1,382	273	694	226	421	31	195	54	164	21	110	21	89	12	68	56
Maryborough, West,	Ballyfin,	717	572	72	145	25	73	20	48	11	28	2	17	6	15	3	9	6
Do.	Mountrath,	1,417	1,081	155	336	66	181	53	115	26	62	9	36	10	27	1	17	16
Upper Ossory, Cantred of Upper Woods,	Do.	126	84	24	42	8	18	4	10	1	6	1	5	1	4	1	3	2
Do.	East Upper Woods,	497	342	69	155	30	86	4	56	10	52	8	42	7	34	6	27	21
Do.	West Upper Woods,	593	383	80	210	29	130	24	101	17	77	7	60	22	53	10	31	21
	Total in Union,	12,535	8,714	1,752	3,821	803	2,069	364	1,266	259	902	122	643	148	521	103	373	270
SUMMARY.	Baronies.																	
Borough of Portarlington, King's County.		584	417	70	167	31	97	21	66	13	45	8	32	7	24	8	17	9
Queen's County.	Upper Philipstown, exclusive of Portarlington,	934	552	162	382	75	220	36	145	23	109	15	86	20	71	17	51	34
Do.	East Maryborough,	2,076	1,382	273	694	226	421	31	195	54	164	21	110	21	89	12	68	56
Do.	West Do.	2,134	1,653	227	481	91	254	73	163	37	90	11	53	16	42	4	26	22
Do.	Portnahinch, exclusive of Portarlington,	1,842	1,152	344	690	132	346	62	214	39	152	20	113	19	93	19	74	55
Do.	Tinnehinch,	3,749	2,749	503	1,000	181	497	109	316	65	207	31	142	35	111	26	76	50
	Upper Ossory, Cantred of Upper Woods,	1,216	809	173	407	67	234	32	167	28	135	16	107	30	91	17	61	44
		12,535	8,714	1,752	3,821	803	2,069	364	1,266	259	902	122	643	148	521	103	373	270

Total *Gross* Annual Value, £133,419 11*s.* Total *Net* Annual Value, £95,933 3*s.* 7*d.* Rate of difference, £39 1*s.* 6*d.* per cent.

George Smyth, Clerk of the Union. 17th January, 1842.

Note made on the 15th September, 1842.—No change has taken place in the Valuation since the date of my last Return.—George Smyth, Clerk of the Union.

Observations of the Assistant Commissioner.

The Valuation of the Mountmelick Union is stated by the Valuator to be about 20 per cent. below the letting value of land throughout the Union. This on an average.

J. O'Donoghue.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

MULLINGAR UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Westmeath.																		
Moyashel & Magheradernan,	Mullingar,	1,431	924	191	507	97	316	49	219	38	170	21	132	22	111	17	89	72
Do.	Rathconnell,	541	291	61	250	41	189	27	148	15	121	7	106	26	99	19	73	54
Do.	Dysart,	245	124	21	121	22	100	12	78	10	66	8	56	10	48	10	38	28
Rathconrath,	Do.	5	3	–	2	–	2	–	2	–	2	–	2	–	2	–	2	2
Do.	Churchtown,	226	127	18	99	19	81	8	62	6	54	8	48	10	40	6	30	24
Moyashel & Magheradernan,	Do.	128	61	7	67	11	60	12	49	14	37	3	23	8	20	1	12	11
Do.	Templeoran,	28	9	2	19	5	17	2	12	2	10	1	8	3	7	1	4	3
Moygoish,	Do.	158	78	16	80	12	64	12	52	10	40	4	30	7	26	3	19	16
Corkaree,	Do.	125	46	18	79	7	61	8	54	10	46	4	36	4	32	6	28	22
Do.	Multifarnham,	369	205	47	164	23	117	12	94	9	82	16	73	18	57	4	39	35
Do.	Taghmon,	278	143	47	135	24	88	10	64	10	54	7	44	6	37	9	31	22
Do.	Leny,	372	210	44	162	22	118	25	96	8	71	7	63	14	56	11	42	31
Moygoish,	Do.	8	5	3	3	–	–	–	–	–	–	–	–	–	–	–	–	–
Do.	Ballinacarrigy,	657	415	70	242	46	172	25	126	23	101	9	78	20	69	14	49	35
Moyashel & Magheradernan,	Lynn,	13	7	1	6	–	5	–	5	–	5	–	5	–	5	–	5	5
Fartullagh,	Do.	281	179	20	102	15	82	12	67	4	55	4	51	8	47	8	39	31
Do.	Enniscoffey,	274	161	39	113	20	74	13	54	5	41	5	36	5	31	3	26	23
Do.	Castlelost,	344	196	40	148	18	108	19	90	19	71	5	52	19	47	5	28	23
Do.	Clonfad,	420	226	42	194	38	152	28	114	17	86	14	69	12	55	13	43	30
Do.	Newtown,	185	113	29	72	11	43	10	32	6	22	4	16	5	12	3	7	4
Moycashel,	Do.	369	223	43	146	29	103	22	74	6	52	12	46	10	34	9	24	15
Do.	Castletown,	541	304	107	237	36	130	25	94	15	69	11	54	15	43	8	28	20
Do.	Streamstown,	460	256	66	204	52	138	19	86	23	67	9	44	11	35	5	24	19
Rathconrath,	Killare,	757	416	105	341	56	236	43	180	26	137	24	111	33	87	15	54	39
Do.	Peircetown,	382	233	31	149	43	118	5	75	7	70	8	63	10	55	12	45	33
Do.	Rathconrath,	538	296	96	242	55	146	18	91	20	73	11	53	12	42	13	30	17
Demifore,	Collinstown,	460	264	41	196	29	155	19	126	14	107	23	93	21	70	7	49	42
Delvin,	Castletowndelvin,	468	284	69	184	33	115	18	82	4	64	11	60	18	49	5	31	26
Do.	Killulagh,	240	137	18	103	14	85	7	71	9	64	8	55	5	47	5	42	37
Farbil,	Raharny,	284	184	35	100	10	65	5	55	3	50	7	47	11	40	6	29	23
Do.	Kinnegad,	410	269	29	141	17	112	31	95	9	64	8	55	10	47	4	37	33
Do.	Heathstown,	407	203	49	204	53	155	42	102	17	60	9	43	7	34	8	27	19
Do.	Killucan,	426	261	41	165	16	124	17	108	18	91	8	73	16	65	7	49	42
	Total in Union,	11,830	6,853	1,446	4,977	874	3,531	555	2,657	377	2,102	276	1,725	376	1,449	237	1,073	836
SUMMARY.	Baronies.																	
Co. Westmeath.	Corkaree,	1,144	604	156	540	76	384	55	308	37	253	34	216	42	182	30	140	110
Do.	Delvin,	708	421	87	287	47	200	25	153	13	128	19	115	23	96	10	73	63
Do.	Demifore,	460	264	41	196	29	155	19	126	14	107	23	93	21	70	7	49	42
Do.	Farbil,	1,527	917	154	610	96	456	95	360	47	265	32	218	44	186	25	142	117
Do.	Fartullagh,	1.504	875	170	629	102	459	82	357	51	275	32	224	49	192	32	143	111
Do.	Moyashel & Magheradernan,	2.386	1,416	283	970	176	687	102	511	79	409	40	330	69	290	48	221	173
Do.	Moycashel,	1,370	783	216	587	117	371	66	254	44	188	32	144	36	112	22	76	54
Do.	Moygoish,	823	498	89	325	58	236	37	178	33	141	13	108	27	95	17	68	51
Do.	Rathconrath,	1,908	1,075	250	833	173	583	74	410	59	336	51	277	65	226	46	161	115
		11,830	6,853	1,446	4,977	874	3,531	555	2,657	377	2,102	276	1,725	376	1,449	237	1,073	836

Total *Gross* Annual Value, £219,265 19*s.* 8*d.* Total *Net* Annual Value, £192,373 1*s.* 6*d.* Rate of difference, £13 19*s.* 7*d.* per cent. Edward Coffey, Clerk of the Union. 22nd January, 1842.

Note made on the 26th September, 1842.—No change has taken place in the number of Tenements, but the Net Annual Value has been increased £1,773 3*s.* 7*d.*, for the profits arising out of 29¼ miles of the Royal Canal.
Edward Coffey, Clerk of the Union.

Observations of the Assistant Commissioner.

The Chairman of the Union, Robert Smith, Esq., of Gaybrook, Mullingar, states:—"I beg to say, that as far as I am capable of judging, I consider the Poor Law Valuation of the Mullingar Union to be very near the actual value of the land, if anything a little under instead of over." The Clerk of the Guardians states:—The Valuation of this Union has been conducted on what may be considered a fair live and let live system, as it invariably agrees with the Rents of those Estates that are allowed on all hands to be let on fair and reasonable terms; but, as far as I can judge, I believe the rated value of Property in this Union to be about *three shillings in the pound* under the real value." The number of objections lodged to the Valuation during the 21 days exhibited, pursuant to the Poor Relief Act, were 232. The objections have not been disposed of by the Commissioners.

NAAS UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Kildare.																		
South Salt,	Kill,	376	205	32	171	25	139	15	114	13	99	9	86	8	77	11	69	58
North Naas,	Bodenstown,	181	96	14	85	10	71	4	61	3	57	4	54	5	50	1	45	44
Do.	Naas,	1,033	621	143	412	97	269	43	172	39	129	17	90	16	73	12	57	45
Do.	Rathmore,	209	73	30	136	19	106	13	87	14	74	5	60	15	55	10	40	30
South Naas,	Killashee,	198	79	32	119	21	87	10	66	8	56	6	48	12	42	4	30	26
Do.	Carnalway,	127	54	16	73	12	57	5	45	3	40	3	37	6	34	5	28	23
Do.	Giltown,	258	149	24	109	18	85	12	67	6	55	5	49	10	44	2	34	32
Do.	Kilcullen,	28	26	1	2	–	1	1	1	–	–	–	–	–	–	–	–	–
Kilcullen,	Do.	502	304	93	198	37	105	15	68	15	53	6	38	8	32	8	24	16
Do.	Usk,	109	52	9	57	15	48	7	33	4	26	1	22	6	21	5	15	10
Narragh and Reban East,	Do.	171	121	16	50	12	34	7	22	1	15	5	14	5	9	1	4	3
Clane,	Clane,	454	335	55	119	17	64	10	47	6	37	1	31	7	30	6	23	17
Do.	Timahoe,	323	196	41	127	16	86	9	70	6	61	5	55	9	50	8	41	33
Do.	Downings,	303	191	40	112	17	72	9	55	11	46	1	35	6	34	7	28	21
Do.	Carragh,	196	89	32	107	19	75	10	56	9	46	4	37	5	33	4	28	24
Connell,	Kilmeague,	498	337	76	161	20	85	16	65	8	49	4	41	9	37	9	28	19
Do.	Old Connell,	173	113	16	60	7	44	2	37	5	35	4	30	3	26	5	23	18
Do.	New Bridge,	376	246	37	130	27	93	10	66	5	56	7	51	6	44	2	38	36
Do.	Rathernan,	245	150	23	95	14	72	9	58	6	49	–	43	10	43	10	33	23
East Ophaly,	Do.	37	32	3	5	1	2	–	1	–	1	–	1	–	1	1	1	–
Do.	Kildare,	638	393	103	245	40	142	10	102	19	92	16	73	15	57	11	42	31
Do.	Ballysax,	279	165	31	114	14	83	10	69	10	59	5	49	12	44	6	32	26
West Ophaly,	Do.	85	42	17	43	2	26	3	24	5	21	4	16	1	12	–	11	11
Connell,	Moorfield,	197	129	20	68	9	48	5	39	5	34	2	29	6	27	4	21	17
East Ophaly,	Do.	69	49	3	20	1	17	2	16	1	14	2	13	2	11	2	9	7
Co. Dublin.																		
Upper Cross,	Ballymore Eustace,*	614	410	84	204	33	120	17	87	7	70	3	63	15	60	6	45	39
Do.	Blessington,	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1
Co. Wicklow.																		
Lower Talbotstown,	Do.	462	171	89	291	51	202	34	151	20	117	11	97	22	86	22	64	42
Do.	Boystown,	428	259	58	169	33	111	12	78	10	66	11	56	14	45	6	31	25
	Total in Union,	8,570	5,087	1,138	3,483	587	2,345	300	1,758	239	1,458	141	1,219	233	1,078	168	845	677
SUMMARY.	Baronies.																	
Co. Dublin,	Upper Cross,	615	410	84	205	33	121	17	88	7	71	3	64	15	61	6	46	40
Co. Kildare,	Clane,	1,276	811	168	465	69	297	38	228	32	190	11	158	27	147	25	120	95
Do.	Connell,	1,489	975	172	514	77	342	42	265	29	223	17	194	34	177	30	143	113
Do.	Kilcullen,	611	356	102	255	52	153	22	101	19	79	7	60	14	53	13	39	26
Do.	Narragh and Reban East,	171	121	16	50	12	34	7	22	1	15	5	14	5	9	1	4	3
Do.	North Naas,	1,423	790	187	633	126	446	60	320	56	260	26	204	36	178	23	142	119
Do.	South Naas,	611	308	73	303	51	230	28	179	17	151	14	134	28	120	11	92	81
Do.	East Ophaly,	1,023	639	140	384	56	244	22	188	30	166	23	136	29	113	20	84	64
Do.	West Ophaly,	85	42	17	43	2	26	3	24	5	21	4	16	1	12	–	11	11
Do.	South Salt,	376	205	32	171	25	139	15	114	13	99	9	86	8	77	11	69	58
Co. Wicklow,	Lower Talbotstown,	890	430	147	460	84	313	46	229	30	183	22	153	36	131	28	95	67
		8,570	5,087	1,138	3,483	587	2,345	300	1,758	239	1,458	141	1,219	233	1,078	168	845	677

Total *Gross* Annual Value, £178,548 18*s.* 9*d.* Total *Net* Annual Value, £134,695 9*s.* 6*d.* Rate of difference, £32 11*s.* 1½*d.* per cent. Benjamin Power, Clerk of the Union. 6th December, 1842.

* The portion of the County of Dublin in the Division of Ballymore Eustace has been annexed to the Barony of South Naas, County of Kildare; but this change does not affect Electors until the time shall expire for which they are registered.

Observations of the Assistant Commissioner.

The Valuation of the Naas Union is reputed to be within about a sixth of the rent which a prudent proprietor would expect, and about a third or a fourth under such a letting as would take place if the proprietor let his lands by advertisement to the highest bidder.

9th January, 1843.

R. M. Muggeridge.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

NAVAN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Meath.																		
Lower Deece,	Tara,	16	4	2	12	1	10	–	9	–	9	–	9	2	9	3	7	4
Skreen,	Do.	221	143	16	78	8	62	4	54	2	50	1	48	7	47	1	40	39
Do.	Ardmulcan,	221	96	23	125	27	102	16	75	12	59	8	47	6	39	6	33	27
Do.	Navan,	422	291	28	131	19	103	8	84	12	76	6	64	7	58	8	51	43
Lower Navan,	Do.	1,709	1,184	164	525	96	361	68	265	56	197	27	141	39	114	15	75	60
Do.	Ardbraccan,	893	595	134	298	43	164	17	121	26	104	12	78	24	66	9	42	33
Do.	Bective,	66	32	12	34	3	22	2	19	1	17	2	16	1	14	1	13	12
Upper Navan,	Do.	106	46	13	60	10	47	7	37	–	30	3	30	5	27	3	22	19
Upper Kells,	Donaghpatrick,	93	52	7	41	5	34	4	29	3	25	2	22	1	20	2	19	17
Morgalion,	Do.	436	327	27	109	15	82	12	67	12	55	4	43	3	39	5	36	31
Do.	Castletown,	542	409	44	133	16	89	11	73	5	62	5	57	6	52	3	46	43
Skreen,	Kentstown,	103	58	10	45	6	35	5	29	2	24	1	22	4	21	2	17	15
Lower Duleek,	Do.	159	87	14	72	9	58	2	49	10	47	1	37	8	36	3	28	25
Do.	Paynestown,	427	269	36	158	24	122	17	98	8	81	8	73	18	65	6	47	41
Upper Slane,	Rathkenny,	403	249	48	154	33	106	16	73	13	57	6	44	10	38	4	28	24
Do.	Stackallen,	317	170	32	147	24	115	13	91	11	78	6	67	19	61	8	42	34
Do.	Slane,	458	250	80	208	41	128	23	87	13	64	6	51	12	45	6	33	27
	Total in Union,	6,592	4,262	690	2,330	380	1,640	225	1,260	186	1,035	98	849	172	751	85	579	494
SUMMARY.	Baronies.																	
Co. Meath,	Lower Deece,	16	4	2	12	1	10	–	9	–	9	–	9	2	9	3	7	4
Do.	Lower Duleek,	586	356	50	230	33	180	19	147	18	128	9	110	26	101	9	75	66
Do.	Upper Kells,	93	52	7	41	5	34	4	29	3	25	2	22	1	20	2	19	17
Do.	Morgalion,	978	736	71	242	31	171	23	140	17	117	9	100	9	91	8	82	74
Do.	Lower Navan,	2,668	1,811	310	857	142	547	87	405	83	318	41	235	64	194	25	130	105
Do.	Upper Navan,	106	46	13	60	10	47	7	37	–	30	3	30	5	27	3	22	19
Do.	Skreen,	967	588	77	379	60	302	33	242	28	209	16	181	24	165	17	141	124
Do.	Upper Slane,	1,178	669	160	509	98	349	52	251	37	199	18	162	41	144	18	103	85
		6,592	4,262	690	2,330	380	1,640	225	1,260	186	1,035	98	849	172	751	85	579	494

Total *Gross* Annual Value, £128,281 9*s.* 1½*d.* Total *Net* Annual Value, £111,168 2*s.* 6½*d.* Rate of difference, £15 7*s.* 10½*d.* per cent.

Richard Lacy, Clerk of the Union. 1st January, 1842.

Note made on the 14th September, 1842.—No change affecting the above Return, or the statement referred to in the letter of the 12th September, 1842, from the Commissioners, has been made up to this day in this Union.

Richard Lacy.

Observations of the Assistant Commissioner.

The Chairman of the Union, Henry Meredyth, Esq., of Radalstown, Navan, states, "I consider the Valuation, as made in the Union of Navan, to be nearly equal to the Rent paid—in some (but very few) instances, above the rent—on the whole, perhaps, the Valuation may be rather high; for rent demanded and paid for land depends on so many other circumstances, than the mere value of the land itself, that generally Public Valuations are below the actual rent paid; however, on the whole, our Valuation appeared to give satisfaction."

The Clerk of the Guardians states, "The Valuations made, appear to me fairly adjusted to the real value of property, on an average of years and circumstances, in which opinion I am the more confirmed from the paucity in number and the trifling amount of all the objections lodged."

The number of objections lodged against the Valuation when exhibited for 21 days, was 45. The Guardians dismissed 21; and lowered the Valuator's estimates in 24 cases.

7th January, 1842.

Wm. John Hancock.

NENAGH UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tipperary.																		
Owney and Arra,	Castletown,	514	334	113	180	23	67	14	44	5	30	8	25	2	17	3	15	12
Do.	Templekelly,	570	354	127	216	41	89	20	48	4	28	5	24	4	19	2	15	13
Do.	Youghal,	407	231	70	176	27	106	24	79	19	55	4	36	14	32	8	18	10
Do.	Kilmastulla,	204	92	56	112	19	56	9	37	12	28	4	16	2	12	–	10	10
Do.	Burgessbeg,	341	185	77	156	28	79	17	51	8	34	5	26	10	21	5	11	6
Do.	Kilcomenty,	354	161	86	193	48	107	20	64	9	44	8	35	8	27	3	19	16
Do.	Kiloscully,	276	99	58	177	49	119	19	70	8	51	11	43	12	32	5	20	15
Do.	Kilenerath,	360	156	87	204	40	117	28	77	17	49	7	32	9	25	5	16	11
Do.	Newport,	462	212	98	250	55	152	26	97	16	71	14	55	14	41	8	27	19
Upper Ormond,	Kilmore,	698	384	139	314	57	175	37	118	23	81	15	58	8	43	6	35	29
Do.	Dolla,	257	86	63	171	25	108	20	83	17	63	7	46	11	39	6	28	22
Do.	Annameadle,	709	326	143	383	69	240	49	171	32	122	27	90	23	63	10	40	30
Do.	Templederry,	244	106	74	138	21	64	16	43	4	27	5	23	10	18	1	8	7
Do.	Ballymackey,	434	208	70	226	35	156	29	121	17	92	10	75	12	65	14	53	39
Do.	Lisboney,	547	231	89	316	55	227	38	172	33	134	16	101	24	85	14	61	47
Do.	Kilruane,	200	107	34	93	14	59	9	45	7	36	3	29	7	26	3	19	16
Lower Ormond,	Nenagh,	1,589	932	280	657	110	377	75	267	51	192	31	141	45	110	21	65	44
Do.	Knigh,	241	96	55	145	33	90	20	57	9	37	5	28	8	23	3	15	12
Do.	Cloghprior,	276	135	39	141	31	102	22	71	12	49	5	37	9	32	4	23	19
Do.	Ardcroney,	396	236	57	160	19	103	11	84	7	73	3	66	18	63	6	45	39
Do.	Kilbarron,	311	143	70	168	31	98	13	67	10	54	6	44	13	38	5	25	20
Do.	Terryglas,	307	154	73	153	20	80	13	60	9	47	4	38	14	34	5	20	15
Do.	Burrisokane,	580	382	73	198	37	125	19	88	20	69	10	49	12	39	9	27	18
Do.	Cloghjordan,	805	423	181	382	76	201	37	125	26	88	14	62	19	48	9	29	20
	Total in Union,	11,082	5,773	2,212	5,309	958	3,097	585	2,139	375	1,554	227	1,179	308	952	155	644	489
SUMMARY.	Baronies.																	
Co. Tipperary,	Lower Ormond,	4,505	2,501	828	2,004	357	1,176	210	819	144	609	78	465	138	387	62	249	187
Do.	Upper Ormond,	3,089	1,448	612	1,641	276	1,029	198	753	133	555	83	422	95	339	54	244	190
Do.	Owney and Arra,	3,488	1,824	772	1,664	325	892	177	567	98	390	66	292	75	226	39	151	112
		11,082	5,773	2,212	5,309	958	3,097	585	2,139	375	1,554	227	1,179	308	952	155	644	489

Total *Gross* Annual Value, £176,153 11*s.* 9½*d.*

Total *Net* Annual Value, £136,655 14*s.* 8*d.*

Rate of difference, £28 18*s.* 0¾*d.* per cent.

John O'Brien, Jun., Clerk of the Union. Nenagh, 31st December, 1841.

Note made on the 16th September, 1842.—No change affecting either the number of Tenements or the amount of Gross and Net Value is yet made, but will in all probability in the course of next month, when it is expected considerable alterations will be made.—John O'Brien, Jun.

The Clerk of the Union subsequently remarks:—When the above Statement was made it was considered that alterations would have been made by a revision of the Valuation, but the Board of Guardians at the meeting on the 13th October last, refused to entertain the notice given for revising the Valuation, consequently no alteration affecting either the Number of Tenements, or amount of Gross and Net Value, has been made. 7th November, 1842.

Observations of the Assistant Commissioner.

I have examined this Return of the number of Tenements valued for the Poor Rates in the Nenagh Union, as well as the Valuation from which it has been extracted, and I consider both to be correct, as far as I have been able to ascertain.

1st January, 1842.

W. H. T. Hawley.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

NEWCASTLE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Limerick.																		
Glenquin. . .	Abbeyfeale, . .	570	279	41	291	62	250	33	188	33	155	22	122	40	100	23	60	37
Do. . .	Monagea, . .	733	351	62	382	60	320	55	260	37	205	16	168	55	152	26	97	71
Do. . .	Killougholehane, . .	262	148	34	114	13	80	20	67	12	47	7	35	11	28	4	17	13
Do. . .	Killeedy, . .	508	149	56	359	61	303	54	242	55	188	29	133	41	104	17	63	46
Do. . .	Mahoona, . .	482	169	43	313	31	270	39	239	36	200	31	164	52	133	30	81	51
Shanid, . .	Newcastle, . .	664	336	76	328	64	252	27	188	30	161	14	131	43	117	18	74	56
Do. . .	Do. . .	45	17	9	28	9	19	3	10	4	7	2	3	–	1	–	1	1
Do. . .	Ardagh, . .	353	163	33	190	29	157	20	128	19	108	8	89	26	81	13	55	42
Upper Connello, . .	Rathronan, . .	240	101	36	139	16	103	10	87	16	77	18	61	21	43	11	22	11
Do. . .	Castletown, . .	801	468	120	333	69	213	27	144	26	117	18	91	22	73	11	51	40
Do. . .	Drumcolohor, . .	406	201	56	205	27	149	20	122	12	102	18	90	26	72	14	46	32
Do. . .	Ballingarry, . .	1,082	567	123	515	83	392	51	309	50	258	29	208	61	179	27	118	91
Do. . .	Kilmeedy, . .	530	248	73	282	51	209	28	158	21	130	28	109	37	81	15	44	29
Do. . .	Clounca, . .	164	55	24	109	12	85	15	73	5	58	12	53	14	41	10	27	17
Glenquin, . .	Do. . .	194	96	27	98	20	71	6	51	2	45	2	43	10	41	13	31	18
	Total in Union, .	7,034	3,348	813	3,686	607	2,873	408	2,266	358	1,858	254	1,500	459	1,246	232	787	555
SUMMARY.	Baronies.																	
Co. Limerick.	Connello, Upper, . .	2,983	1 539	396	1,444	242	1,048	141	806	114	665	105	551	160	446	77	286	209
Do . .	Glenquin, . .	3,413	1,528	339	1,885	311	1,546	234	1,235	205	1.001	121	796	252	675	131	423	292
Do. . .	Shanid, . .	638	281	78	357	54	279	33	225	39	192	28	153	47	125	24	78	54
		7,034	3,348	813	3,686	607	2,873	408	2,266	358	1,858	254	1,500	459	1,246	232	787	555

Total *Gross* Annual Value, £138,846 2*s*. 5*d*.

Total *Net* Annual Value, £113,218 10*s*.

Rate of difference, £22 12*s*. 8½*d*. per cent.

Kerry Moone, Clerk of the Union. 19th September, 1842.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Wexford.																		
Bantry Barony,	New Ross,	460	94	107	366	71	259	62	188	31	126	22	95	23	73	15	50	35
New Ross Borough,	Do.	1,245	868	121	377	77	256	43	179	75	136	7	61	20	54	19	34	15
Co. Kilkenny.																		
Do.	Rosbercon,	30	5	8	25	5	17	4	12	2	8	–	6	1	6	1	5	4
Ida Barony,	Do.	232	59	37	173	48	136	32	88	19	56	6	37	4	31	7	27	20
Do.	Rower,	264	55	51	209	46	158	33	112	25	79	17	54	19	37	5	18	13
Do.	Woodstock,	418	176	116	242	40	126	33	86	12	53	10	41	8	31	4	23	19
Gowran Barony,	Do.	197	121	44	76	16	32	9	16	2	7	3	5	1	2	–	1	1
Do.	Inistigue,	230	64	31	166	26	135	37	109	18	72	14	54	17	40	7	23	16
Do.	Graigue,	692	295	182	397	88	215	46	127	25	81	9	56	26	47	8	21	13
Ida,	Dysertmoon,	425	80	105	345	83	240	42	157	30	115	26	85	26	59	27	33	6
Knocktopher,	Do.	116	30	24	86	16	62	23	46	11	23	9	12	–	3	–	3	3
Co. Wexford.																		
Shelburne,	Fethard,	624	345	140	279	62	139	14	77	9	63	6	54	18	48	3	30	27
Do.	Tintern,	690	276	142	414	115	272	58	157	37	99	19	62	14	43	10	29	19
Do.	Dunbrody,	767	326	185	441	91	256	59	165	45	106	14	61	12	47	8	35	27
Do.	Whitechurch,	342	78	50	264	45	214	59	169	29	110	21	81	25	60	10	35	25
Bantry,	Do.	6	2	–	4	–	4	1	4	1	3	–	2	–	2	–	2	2
Do.	Old Ross,	195	51	54	144	34	90	16	56	6	40	9	34	9	25	8	16	8
Do.	Adamstown,	250	72	82	178	37	96	30	59	8	29	4	21	7	17	2	10	8
Do.	Templendigan,	452	167	114	285	78	171	41	93	21	52	14	31	10	17	4	7	3
Do.	Carnagh,	177	22	27	155	34	128	16	94	20	78	10	58	15	48	7	33	26
Shelburne,	Do.	49	3	7	46	9	39	8	30	10	22	2	12	3	10	2	7	5
Do.	Newbawn,	262	80	62	182	34	120	32	86	13	54	8	41	10	33	4	23	19
Bantry,	Do.	67	12	16	55	12	39	14	27	3	13	2	10	4	8	2	4	2
Shelmalier,	Clongeen,	383	146	128	237	52	109	20	57	11	37	10	26	7	16	2	9	7
Do.	Horetown,	342	158	86	184	50	98	15	48	10	33	6	23	4	17	5	13	8
Co. Carlow.																		
Lower St. Mullins,	St. Mullins,	910	360	284	550	120	266	62	146	33	84	20	51	9	31	6	22	16
	Total in Union,	9,825	3,945	2,203	5,880	1,289	3,677	809	2,388	506	1,579	268	1,073	292	805	166	513	347
SUMMARY.	**Baronies.**																	
Borough of New Ross,	. . . .	1,275	873	129	402	82	273	47	191	77	144	7	67	21	60	20	39	19
Co. Wexford,	Bantry (exclusive of New Ross)	1,607	420	409	1,187	266	787	180	521	90	341	61	251	68	190	38	122	84
Do.	Shelburne,	2,734	1,108	586	1,626	356	1,040	230	684	143	454	70	311	82	241	37	159	122
Do.	Shelmalier,	725	304	214	421	102	207	35	105	21	70	16	49	11	33	7	22	15
Co. Kilkenny,	Gowran,	1,119	480	257	639	130	382	92	252	45	160	26	115	44	89	15	45	30
Do.	Ida (exclusive of New Ross)	1,339	370	309	969	217	660	140	443	86	303	59	217	57	158	43	101	58
Do.	Knocktopher,	116	30	24	86	16	62	23	46	11	23	9	12	–	3	–	3	3
Co. Carlow,	Lower St. Mullins,	910	360	284	550	120	266	62	146	33	84	20	51	9	31	6	22	16
		9,825	3,945	2,203	5,880	1,289	3,677	809	2,388	506	1,579	268	1,073	292	805	166	513	347

Total *Gross* Annual Value, £146,565 17*s.* Total *Net* Annual Value, £110,187 16*s.* Rate of difference, £33 0*s.* 3½*d.* per cent.

Thomas Barron, Clerk of the Union. 21st November, 1842.

Observations of the Assistant Commissioner.

In answer to an inquiry from the Valuator, what he considers the average Rate of difference existing between the rating value of the New Ross Union, and the rents which solvent Tenants might be reasonably expected to pay, he replies:—"I consider there ought to be none, and in confirmation of my opinion I would refer to the Estates of those Noblemen and Gentlemen in the Union, whose Tenants have their lands for a reasonable rent, and "whose Valuation almost invariably amounts to, and in some instances exceeds the rent received, namely, Lord Clifden, Mr. Tighe, Mr. J. Goff, Mr. Colclough, and the greater part of the Marquess of Ely's Estate."

9th January, 1843.

R. M. Muggeridge.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

NEWRY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Down.																		
Iveagh Upper,	Newry,	89	69	15	20	3	5	2	2	–	–	–	–	–	–	–	–	–
Newry Lordship (outside of Borough)	Do.	578	318	148	260	41	112	29	71	13	42	7	29	3	22	6	19	13
Borough of Newry,	Do.	1,858	969	392	889	160	497	70	337	69	267	37	198	74	161	43	87	44
Co. Armagh.																		
Borough of Newry,	Ballybot,	887	357	237	530	89	293	50	204	40	154	21	114	40	93	16	53	37
Orior Up. (outside of Newry Bor.)	Do.	515	285	159	230	32	71	13	39	9	26	3	17	4	14	5	10	5
Orior Lower,	Do.	106	63	28	43	9	15	3	6	1	3	2	2	–	–	–	–	–
Co. Down.																		
Newry Lordship,	Ouley,	522	211	122	311	81	189	37	108	26	71	14	45	17	31	6	14	8
Do.	Crobane,	694	444	141	250	57	109	19	52	18	33	3	15	4	12	5	8	3
Iveagh Upper,	Donaghmore,	455	221	71	234	56	163	29	107	25	78	13	53	27	40	6	13	7
Do.	Glen,	297	60	66	237	58	171	34	113	31	79	23	48	14	25	5	11	6
Do.	Warrenpoint,	829	322	253	507	146	254	44	108	31	64	7	33	15	26	4	11	7
Do.	Upper Clonallon,	858	580	205	278	44	73	19	29	5	10	1	5	1	4	–	3	3
Do.	Rathfriland,	1,293	750	310	543	137	233	45	96	23	51	7	28	15	21	3	6	3
Do.	Drumgath,	495	253	155	242	47	87	21	40	9	19	3	10	4	7	2	3	1
Do.	Hilltown,	545	316	139	229	59	90	15	31	3	16	5	13	2	8	3	6	3
Do.	Clonduff,	681	425	178	256	48	78	13	30	8	17	2	9	3	7	2	4	2
Co. Armagh.																		
Orior Lower,	Pointz Pass,	1,026	515	237	511	130	274	71	144	33	73	15	40	14	25	3	11	8
Do.	Mullaghglas,	121	67	19	54	22	35	4	13	2	9	3	7	–	4	3	4	1
Orior Upper,	Do.	265	104	67	161	44	94	19	50	14	31	7	17	2	10	2	8	6
Do.	Tullyhappy,	103	56	28	47	8	19	4	11	2	7	2	5	2	3	1	1	–
Orior Lower,	Do.	517	225	138	292	69	154	36	85	23	49	7	26	12	19	4	7	3
Orior Upper,	Jonesborough,	841	683	113	158	25	45	6	20	7	14	1	7	4	6	–	2	2
Do.	Killevy,	831	612	178	219	21	41	9	20	4	11	2	7	2	5	–	3	3
Do.	Camlough,	940	618	198	322	79	124	22	45	10	23	5	13	2	8	3	6	3
Do.	Forkhill,	799	595	157	204	30	47	4	17	5	13	–	8	3	8	3	5	2
Do.	Latbirget,	649	450	157	199	27	42	6	15	2	9	1	7	3	6	2	3	1
Do.	Belleek,	312	173	82	139	28	57	15	29	7	14	3	7	4	4	–	–	–
Lower Fews,	Do.	312	147	78	165	44	87	20	43	11	23	3	12	7	9	2	2	–
Do.	Mountnorris,	49	21	3	28	12	25	8	13	3	5	–	2	2	2	–	–	–
Orior Lower,	Do.	560	281	93	279	85	186	27	101	35	74	14	39	13	25	8	12	4
Upper Fews,	Ballymoyer,	530	237	161	293	72	132	38	60	10	22	3	12	3	9	2	6	4
	Total in Union,	18,557	10,427	4,328	8,130	1,763	3,802	732	2,039	479	1,307	214	828	296	614	139	318	179
SUMMARY.	Baronies.																	
Newry Borough,	. . . .	2,745	1,326	629	1,419	249	790	120	541	109	421	58	312	114	254	59	140	81
Co. Down,	Newry Lordship (exclusive of Bor.)	1,794	973	411	821	179	410	85	231	57	146	24	89	24	65	17	41	24
Do.	Upper Iveagh,	5,542	2,996	1,392	2,546	598	1,154	222	556	135	334	61	199	81	138	25	57	32
Co. Armagh,	Lower Fews,	361	168	81	193	56	112	28	56	14	28	3	14	9	11	2	2	–
Do.	Upper Fews,	530	237	161	293	72	132	38	60	10	22	3	12	3	9	2	6	4
Do.	Lower Orior,	2,330	1,151	515	1,179	315	664	141	349	94	208	41	114	39	73	18	34	16
Do.	Upper Orior (exclusive of Newry)	5,255	3,576	1,139	1,679	294	540	98	246	60	148	24	88	26	64	16	38	22
		18,557	10,427	4,328	8,130	1,763	3,802	732	2,039	479	1,307	214	828	296	614	139	318	179

Total *Gross* Annual Value, £163,971. Total *Net* Annual Value, £136,132. Rate of difference, £20 3*s.* 8½*d.* per cent.

Michael Smith, Clerk of the Union. 20th September, 1842.

Observations of the Assistant Commissioner.

The Valuation of the Newry Union is tolerably satisfactory. I believe it to be 10 per cent. under the actual rents obtained, but otherwise it has been completed fairly, and I think it will prove satisfactory to the Guardians and Commissioners.

Edward Gulson.

NEWTOWNARDS UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Down.																		
Ards,	Newtownards,	1,786	1,339	201	447	128	246	41	118	26	77	16	51	24	35	3	11	8
Do.	Mountstewart,	434	262	35	172	31	137	27	106	27	79	12	52	24	40	7	16	9
Do.	Greyabbey,	667	438	93	229	40	136	18	96	9	78	14	69	31	55	12	24	12
Do.	Kircubbin,	676	420	99	256	43	157	29	114	14	85	10	71	21	61	19	40	21
Do.	Ballyhalbert,	709	486	70	223	56	153	20	97	16	77	8	61	20	53	7	33	26
Do.	Donaghadee,	1,292	939	147	353	66	206	35	140	37	105	14	68	26	54	16	28	12
Do.	Carrowdore,	696	453	70	243	29	173	40	144	17	104	22	87	31	65	18	34	16
Do.	Ballywalter,	425	288	36	137	21	101	13	80	13	67	13	54	14	41	9	27	18
Do.	Bangor,	1,738	1,170	200	568	102	368	51	266	43	215	36	172	52	136	33	84	51
Do.	Do.	196	58	26	138	10	112	13	102	15	89	13	74	28	61	14	33	19
Lower Castlereagh,	Newtownards, S.	1,221	919	99	302	54	203	41	149	35	108	17	73	23	56	16	33	17
Do.	Comber,	889	598	88	291	54	203	35	149	26	114	14	88	27	74	16	47	31
Do.	Ballymeglaff,	332	141	16	191	33	175	22	142	33	120	14	87	33	73	14	40	26
Do.	Ballygowan,	440	261	61	179	47	118	23	71	10	48	13	38	14	25	5	11	6
Do.	Do.	112	37	26	75	24	49	7	25	10	18	5	8	2	3	–	1	1
Upper Castlereagh,	Moneyrea,	71	12	9	59	30	50	5	20	3	15	8	12	2	4	–	2	2
Do.	Do.	423	238	42	185	25	143	22	118	25	96	11	71	25	60	10	35	25
Lower Castlereagh,	Kilmood,	535	299	53	236	38	183	33	145	22	112	17	90	31	73	21	42	21
Do.	Tullynakill,	310	173	40	137	17	97	16	80	17	64	13	47	15	34	6	19	13
Do.	Do.	7	1	–	6	2	6	3	4	1	1	–	–	–	–	–	–	–
Ards,	Do.	58	28	8	30	6	22	6	16	2	10	2	8	3	6	1	3	2
Dufferin,																		
	Total in Union,	13,017	8,560	1,419	4,457	856	3,038	500	2,182	401	1,682	272	1,281	446	1 009	227	563	336
SUMMARY.	Baronies.																	
Co. Down,	Ards,	8,430	5,796	951	2,634	518	1,683	277	1,165	203	888	145	685	243	540	124	297	173
Do.	Lower Castlereagh,	4,346	2,687	425	1,659	278	1,234	205	956	183	751	112	568	196	456	102	260	158
Do.	Upper Do.,	183	49	35	134	54	99	12	45	13	33	13	20	4	7	–	3	3
Do.	Dufferin,	58	28	8	30	6	22	6	16	2	10	2	8	3	6	1	3	2
		13,017	8,560	1,419	4,457	856	3,038	500	2,182	401	1,682	272	1,281	446	1,009	227	563	336

Total *Gross* Annual Value, £143,342 0*s.* 2*d.* Total *Net* Annual Value, £120,287. Rate of difference, £19 3*s.* 3¾*d.* per cent.

Robert Brown, Clerk of the Union.

Observations of the Assistant Commissioner.

The Newtownards Valuation is in accordance with the Act of Parliament, except that the tendency of all Public Valuations is to be below the actual value. This tendency in the Newtownards Union has operated to the extent of 5 or 10 per cent., but otherwise it is a satisfactory Valuation.

Edward Gulson.

3rd February, 1842.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

NEWTOWN LIMAVADY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Londonderry.																		
Keenaught,	Newtown Limavady,	617	348	110	269	56	159	32	103	14	71	8	57	23	49	8	26	18
Do.	Fruithill,	239	31	41	208	43	167	24	124	26	100	22	74	24	52	7	28	21
Do.	Keady,	121	10	22	111	21	89	14	68	18	54	16	36	13	20	4	7	3
Do.	Lislane,	165	10	30	155	36	125	20	89	28	69	13	41	12	28	8	16	8
Do.	Gelvin,	203	7	34	196	51	162	40	111	20	71	21	51	19	30	5	11	6
Do.	Straw,	244	69	84	175	42	91	19	49	15	30	8	15	4	7	1	3	2
Do.	Drum,	314	93	148	221	39	73	18	34	8	16	7	8	–	1	–	1	1
Do.	Dungiven,	380	142	93	238	67	145	25	78	18	53	9	35	14	26	6	12	6
Do.	Glenshane,	234	80	93	154	34	61	10	27	7	17	2	10	5	8	1	3	2
Do.	Owenreagh,	164	47	58	117	30	59	10	29	5	19	3	14	5	11	3	6	3
Do.	The Highlands,	291	95	79	196	53	117	18	64	16	46	7	30	10	23	6	13	7
Do.	Myroe,	132	16	7	116	14	109	14	95	8	81	13	73	18	60	11	42	31
Do.	Aghanloo,	163	12	20	151	24	131	20	107	11	87	23	76	24	53	16	29	13
Do.	Bellarena,	134	16	39	118	32	79	13	47	3	34	5	31	15	26	6	11	5
Do.	Benvan,	128	11	47	117	17	70	10	53	14	43	8	29	12	21	6	9	3
Do.	Feeny,	89	23	32	66	18	34	6	16	4	10	3	6	–	3	–	3	3
Tyrkeeran,	Do.	120	35	64	85	11	21	4	10	3	6	–	3	1	3	–	2	2
Do.	Foreglen,	175	18	44	157	53	113	27	60	14	33	7	19	9	12	2	3	1
Do.	Faughanvale,	269	63	82	206	48	124	21	76	16	55	16	39	11	23	10	12	2
Do.	Ballykelly,	5	1	3	4	1	1	–	–	–	–	–	–	–	–	–	–	–
Keenaught,	Do.	179	47	42	132	20	90	21	70	9	49	10	40	10	30	6	20	14
	Total in Union,	4,366	1,174	1,172	3,192	710	2,020	366	1,310	257	944	201	687	229	486	106	257	151
SUMMARY.	Baronies.																	
Co. Londonderry.	Keenaught,	3,797	1,057	979	2,740	597	1,761	314	1,164	224	850	178	626	208	448	94	240	146
Do.	Tyrkeeran,	569	117	193	452	113	259	52	146	33	94	23	61	21	38	12	17	5
		4,366	1,174	1,172	3,192	710	2,020	366	1,310	257	944	201	687	229	486	106	257	151

Total *Gross* Annual Value, £75,935 0*s.* 2*d.* Total *Net* Annual Value, £65,555 8*s.* 10*d.* Rate of difference, £15 16*s.* 8*d.* per cent.

Robert Ross, Clerk of the Union. Newtown Limavady, 24th December, 1841.

Note made on the 15th September, 1842.—No change affecting either the number of Tenements or Valuation of this Union has been made since this Return was made out.—Robert Ross.

Observations of the Assistant Commissioner.

10th January, 1842. This is a good Valuation, conducted according to the spirit and intention of the Act.

Chas. S. Clements.

OLDCASTLE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Meath.																		
Demifore,	Oldcastle,	754	452	111	302	61	191	33	130	25	97	14	72	17	58	10	41	31
Do.	Killea,	159	57	25	102	12	77	18	65	11	47	5	36	12	31	4	19	15
Do.	Moyla,	234	90	64	144	18	80	27	62	6	35	7	29	8	22	2	14	12
Do.	Loughcrew,	138	40	28	98	18	70	12	52	9	40	7	31	5	24	3	19	16
Do.	Kilallon,	224	49	48	175	37	127	28	90	11	62	10	51	7	41	6	34	28
Do.	Crossakiel,	61	5	6	56	9	50	4	41	5	37	3	32	–	29	–	29	29
Upper Kells,	Do.	81	27	9	54	12	45	5	33	7	28	–	21	8	21	3	13	10
Co. Westmeath.																		
Demifore,	Castlepollard,	525	286	97	239	64	142	24	78	20	54	6	34	9	28	2	19	17
Do.	Fore,	359	133	99	226	47	127	22	80	9	58	6	49	12	43	8	31	23
Delvin,	Do.	173	53	42	120	24	78	21	54	10	33	2	23	6	21	5	15	10
Co. Cavan.																		
Castlerahan,	Munterconaut,	299	88	52	211	57	159	36	102	17	66	9	49	17	40	8	23	15
Do.	Virginia,	758	343	209	415	104	206	43	102	21	59	9	38	13	29	7	16	9
Do.	Castlerahan,	710	338	238	372	61	134	38	73	12	35	4	23	8	19	2	11	9
Do.	Ballyjamesduff,	660	317	201	343	81	142	24	61	15	37	7	22	8	15	3	7	4
Upper Loughtee,	Do.	30	16	8	14	2	6	3	4	–	1	–	1	1	1	–	–	–
Clonmahon,	Kilbride,	504	195	175	309	59	134	18	75	17	57	10	40	11	30	3	19	16
	Total in Union,	5,669	2,489	1,412	3,180	666	1,768	356	1,102	195	746	99	551	142	452	66	310	244
SUMMARY.	Baronies.																	
Co. Cavan,	Castlerahan,	2,427	1,086	700	1,341	303	641	141	338	65	197	29	132	46	103	20	57	37
Do.	Clonmahon,	504	195	175	309	59	134	18	75	17	57	10	40	11	30	3	19	16
Do.	Upper Loughtee,	30	16	8	14	2	6	3	4	–	1	–	1	1	1	–	–	–
Co. Meath,	Demifore,	1,570	693	282	877	155	595	122	440	67	318	46	251	49	205	25	156	131
Do.	Upper Kells,	81	27	9	54	12	45	5	33	7	28	–	21	8	21	3	13	10
Co. Westmeath,	Delvin,	173	53	42	120	24	78	21	54	10	33	2	23	6	21	5	15	10
Do.	Demifore,	884	419	196	465	111	269	46	158	29	112	12	83	21	71	10	50	40
		5,669	2,489	1,412	3,180	666	1,768	356	1,102	195	746	99	551	142	452	66	310	244

Total *Gross* Annual Value, £99,776 18*s.* 2*d.* Total *Net* Annual Value, £79,841. Rate of difference, £24 19*s.* 4¼*d.* per cent.

James Johnston, Clerk of the Union. 23rd December, 1841.

Note made on the 14th September, 1842.—No change affecting either the above Return, or the accompanying Statement [of Gross and Net Value,] has been made in the Valuation of the Oldcastle Union.—James Johnston.

Observations of the Assistant Commissioner.

The Chairman of the Union, J. W. Naper, Esq., of Loughcrew, states, "I think the Valuation of the Oldcastle Union rather high and above the letting value, but in almost every case that came before us, and which I put for the opinion of the Board, and we had two or three full meetings, the members were in general unanimously of opinion the land would let for the value put on it; and I think in every case the Valuators showed they knew what they were about."

The Clerk of the Guardians states, "I have no hesitation in stating that the rated value of this Union approximates as near to the actual value of property as could possibly be expected. The prevailing opinion is that the Valuation is too high, especially when compared with the neighbouring Unions: but I am decidedly of opinion that the Valuation of this Union is about the fair letting value of the property on an average of years and circumstances."

The objections lodged against the Valuation when exhibited for 21 days, were 181. The Guardians dismissed 113, lowered the Valuator's estimates in 4 cases, and altered the quantity in the acreable contents in 64 cases

7th January, 1842.

Wm. John Hancock.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

OMAGH UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tyrone.																		
Strabane,	Omagh,	225	115	51	110	23	59	8	36	8	28	6	20	3	14	2	11	9
Omagh,	Do.	665	295	149	370	74	221	49	147	31	98	21	67	25	46	8	21	13
Do.	Loughmacrory,	216	162	43	54	6	11	3	5	1	2	–	1	–	1	1	1	–
Do.	Carrickmore,	331	286	39	45	4	6	–	2	2	2	–	–	–	–	–	–	–
Do.	Creggan,	125	106	15	19	2	4	–	2	–	2	–	2	2	2	–	–	–
Do.	Athenry,	330	215	87	115	21	28	1	7	4	6	1	2	–	1	–	1	1
Do.	Six Mile Cross,	521	290	171	231	39	60	15	21	4	6	2	2	–	–	–	–	–
Do.	Mullaghslin,	259	85	106	174	38	68	16	30	5	14	4	9	2	5	2	3	1
Do.	Camowen,	240	60	84	180	48	96	20	48	7	28	10	21	5	11	4	6	2
Do.	Beragh,	429	245	118	184	40	66	11	26	9	15	–	6	3	6	2	3	1
Do.	Dervaghroy,	236	61	77	175	59	98	18	39	11	21	5	10	2	5	2	3	1
Do.	Tullycloona,	320	94	126	226	52	100	21	48	10	27	8	17	4	9	2	5	3
Do.	Dromore,	432	210	114	222	50	108	26	58	12	32	10	20	7	10	2	3	1
Do.	Greenan,	268	105	110	163	30	53	10	23	6	13	2	7	1	5	1	4	3
Do.	Camderry,	177	34	59	143	37	84	16	47	11	31	8	20	6	12	5	6	1
Do.	Drumquin,	303	116	109	187	48	78	11	30	7	19	5	12	6	7	1	1	–
Do.	Mullagharn,	262	71	104	191	45	87	21	42	8	21	9	13	3	4	1	1	–
Do.	Clenabogan,	287	107	109	180	28	71	19	43	11	24	3	13	8	10	1	2	1
Do.	Loughmuck,	254	45	70	209	62	139	19	77	22	58	10	36	10	26	9	16	7
Do.	Seskinore,	271	85	84	186	51	102	24	51	11	27	5	16	4	11	3	7	4
Clogher,	Do.	115	34	45	81	21	36	9	15	4	6	1	2	–	1	1	1	–
Do.	Derrybard,	308	135	100	173	45	73	9	28	8	19	7	11	2	4	–	2	2
Do.	Fintona,	642	396	143	246	52	103	23	51	14	28	6	14	4	8	3	4	1
Do.	Fallagharn,	84	26	33	58	12	25	4	13	2	9	1	7	4	6	2	2	–
Omagh,	Do.	174	39	51	135	36	84	19	48	8	29	8	21	11	13	–	2	2
Do.	Tattymoyle,	36	8	9	28	6	19	3	13	5	10	1	5	4	4	–	–	–
Clogher,	Do.	329	168	112	161	32	49	11	17	3	6	1	3	2	2	–	–	–
Strabane,	Mountjoy Forest, East,	212	103	54	109	21	55	11	34	10	23	3	13	3	10	1	7	6
Do.	Mountjoy Forest, West,	239	101	70	138	24	68	17	44	7	27	5	20	9	15	1	6	5
Do.	Gortnacrea,	178	54	65	124	29	59	13	30	7	17	5	10	5	5	–	–	–
Do.	Dunbreen,	257	115	93	142	33	49	6	16	4	10	5	6	1	1	–	–	–
Do.	Mountfield,	213	83	95	130	28	35	1	7	2	6	–	4	3	4	–	1	1
Do.	Killyclogher,	166	45	72	121	20	49	12	29	7	17	2	10	6	8	–	2	2
	Total in Union,	9,104	4,094	2,767	5,010	1,116	2,243	446	1,127	261	681	154	420	145	266	54	121	67
SUMMARY.	Baronies.																	
Co. Tyrone,	Clogher,	1,478	759	433	719	162	286	56	124	31	68	16	37	12	21	6	9	3
Do.	Omagh,	6,136	2,719	1,834	3,417	776	1,583	322	807	185	485	112	300	103	188	44	85	41
Do.	Strabane,	1,490	616	500	874	178	374	68	196	45	128	26	83	30	57	4	27	23
		9,104	4,094	2,767	5,010	1,116	2,243	446	1,127	261	681	154	420	145	266	54	121	67

Total *Gross* Annual Value, £97,929 13*s*.

Total *Net* Annual Value, £75,330 10*s*.

Rate of difference, £30 per cent.

Joseph M'Knight, Clerk of the Union. 24th November, 1842.

Observations of the Assistant Commissioner.

This Valuation has been carelessly executed, and is decidedly far under the letting value. Notwithstanding my having remarked upon this, the Valuators made considerable reductions on their own responsibility, after the public exhibition.

Chas. S. Clements.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
King's County.																		
Ballybrit,	Parsonstown,	1,677	1,109	221	568	130	347	67	217	28	150	29	122	37	93	30	56	26
Do.	Seirkyrans,	167	86	24	81	14	57	6	43	4	37	6	33	9	27	4	18	14
Do.	Kinnetty,	275	110	69	165	27	96	13	69	11	56	10	45	8	35	7	27	20
Do.	Litter,	105	42	17	63	6	46	7	40	2	33	–	31	10	31	3	21	18
Do.	Kilcoleman,	70	26	19	44	6	25	2	19	2	17	2	15	5	13	4	8	4
Clonlisk,	Do.	150	76	42	74	12	32	5	20	1	15	2	14	1	12	1	11	10
Eglish,	Drumcullen,	346	144	64	202	35	138	22	103	19	81	12	62	21	50	7	29	22
Do.	Eglish,	479	280	99	199	38	100	24	62	10	38	5	28	6	23	4	17	13
Ballyboy,	Frankford,	755	434	132	321	68	189	33	121	23	88	8	65	10	57	16	47	31
Garrycastle,	Ferbane,	458	215	107	243	52	136	23	84	18	61	9	43	14	34	6	20	14
Do.	Lemonaghan,	407	177	73	230	55	157	23	102	12	79	17	67	19	50	8	31	23
Do.	Shannonbridge,	340	132	80	208	34	128	24	94	22	70	12	48	18	36	10	18	8
Do.	Tissarin,	199	80	52	119	21	67	12	46	7	34	10	27	4	17	4	13	9
Do.	Shannonharbour,	600	332	108	268	60	160	26	100	26	74	5	48	15	43	6	28	22
Do.	Banagher,	780	470	126	310	69	184	33	115	19	82	17	63	21	46	6	25	19
Do.	Lusma,	267	154	54	113	12	59	8	47	4	39	3	35	13	32	2	19	17
Co. Tipperary.																		
Lower Ormond,	Dorrha,	298	122	45	176	43	131	19	88	11	69	7	58	9	51	4	42	38
Do.	Lorrha,	435	204	88	231	41	143	35	102	17	67	9	50	10	41	5	31	26
Do.	Lockeen,	322	172	46	150	23	104	14	81	15	67	11	52	13	41	10	28	18
Do.	Aglishcloghane,	211	100	45	111	18	66	17	48	10	31	5	21	7	16	3	9	6
Do.	Uskeane,	201	83	43	118	27	75	13	48	8	35	9	27	6	18	4	12	8
Do.	Ballingarry,	192	102	39	90	12	51	7	39	6	32	4	26	3	22	1	19	18
	Total in Union,	8,734	4,650	1,593	4,084	803	2,491	433	1,688	275	1,255	192	980	259	788	145	529	384
SUMMARY.	Baronies.																	
King's County,	Ballybrit,	2,294	1,373	350	921	183	571	95	388	47	293	47	246	69	199	48	130	82
Do.	Clonlisk,	150	76	42	74	12	32	5	20	1	15	2	14	1	12	1	11	10
Do.	Eglish,	825	424	163	401	73	238	46	165	29	119	17	90	27	73	11	46	35
Do.	Ballyboy,	755	434	132	321	68	189	33	121	23	88	8	65	10	57	16	47	31
Do.	Garrycastle,	3,051	1,560	600	1,491	303	891	149	588	108	439	73	331	104	258	42	154	112
Co. Tipperary,	Lower Ormond,	1,659	783	306	876	164	570	105	406	67	301	45	234	48	189	27	141	114
		8,734	4,650	1,593	4,084	803	2,491	433	1,688	275	1,255	192	980	259	788	145	529	384

Total *Gross* Annual Value, £138,647 19*s.* 10*d.* Total *Net* Annual Value, £109,505 14*s.* Rate of difference, £26 12*s.* 2¾*d.* per cent.

Richard Robinson, Clerk of the Union. 5th January, 1842.

Note made on the 16th September, 1842.—Up to this period, there has no change taken place in the Return as stated above.—Richard Robinson.

Observations of the Assistant Commissioner.

The Valuation of the Parsonstown Union was made by Messrs. George Mitchell, Civil Engineer, and Thomas Abbott, Land Surveyor. I have recently gone through parts of the Valuation Book, and judging, by the comparative value of several demesnes and farms, I should say that there exists a want of uniformity in the Valuation; in some instances I considered farms to be put down at least 25 per cent. under their letting value, (this particularly applies to some of the best lands in the Union,) while in other instances, I considered the holdings to be at or near their full letting value.

11th January, 1842.

Joseph Burke.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified

RATHDOWN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. of the City of Dublin, Parly Bounds.	Blackrock,	88	24	27	64	12	37	3	25	4	22	4	18	6	14	3	8	5
Co. Dublin.																		
Half Rathdown,	Do.	820	256	107	564	93	457	50	364	56	314	64	258	98	194	31	96	65
Do.	Kingstown,	1,434	456	193	978	115	785	106	670	79	564	92	485	153	393	70	240	170
Do.	Stillorgan,	439	242	36	197	17	161	14	144	8	130	8	122	12	114	8	102	94
Do.	Dundrum,	497	235	57	262	20	205	20	185	10	165	16	155	11	139	8	128	120
Do.	Glencullen,	343	135	71	208	33	137	20	104	11	84	7	73	15	66	10	51	41
Do.	Killiney,	265	110	33	155	13	122	9	109	12	100	6	88	16	82	7	66	59
Upper-Cross,	Do.	278	154	66	124	22	58	7	36	7	29	3	22	3	19	4	16	12
Do.	Rathmichael,	78	33	16	45	10	29	5	19	2	14	2	12	1	10	1	9	8
Half Rathdown,	Do.	113	38	17	75	15	58	4	43	6	39	4	33	1	29	4	28	24
Do.	Bray,	260	171	33	89	8	56	12	48	1	36	6	35	2	29	4	27	23
Co. Wicklow.																		
Rathdown,	Do.	575	304	80	271	54	191	21	137	15	116	28	101	13	73	20	60	40
Do.	Powerscourt,	536	234	97	302	44	205	39	161	19	122	24	103	26	79	6	53	47
Do.	Delgany,	525	259	92	266	34	174	21	140	17	119	16	102	19	86	14	67	53
	Total in Union,	6,251	2,651	925	3,600	490	2,675	331	2,185	247	1,854	280	1,607	376	1,327	190	951	761
SUMMARY.	Baronies.																	
Co. of the City of Dublin, Parly Bounds.		88	24	27	64	12	37	3	25	4	22	4	18	6	14	3	8	5
Co. Dublin.	Half Rathdown,	4,171	1,643	547	2,528	314	1,981	235	1,667	183	1,432	203	1,249	308	1,046	142	738	596
Do.	Upper-Cross,	356	187	82	169	32	87	12	55	9	43	5	34	4	29	5	25	20
Co. Wicklow,	Rathdown,	1,636	797	269	839	132	570	81	438	51	357	68	306	58	238	40	180	140
		6,251	2,651	925	3,600	490	2,675	331	2,185	247	1,854	280	1,607	376	1,327	190	951	761

Total *Gross* Annual Value, £196,300 11*s.* 0½*d.* Total *Net* Annual Value, £164,473 14*s.* 6*d.* Rate of difference, £19 7*s.* per cent.

Geo. Mac Kay, Clerk of the Union. 22nd October, 1842.

Observations of the Assistant Commissioner.

I have heard but few complaints against this Valuation, and I believe it to be a fair one, and nearly equal to the ordinary letting value.

R. M. Muggeridge.

RATHDRUM UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Wicklow.																		
Newcastle, . .	Newcastle, . .	1,199	647	147	552	76	405	48	329	32	281	28	249	41	221	39	180	141
Do. . .	Killiskey, . .	275	150	25	125	18	100	9	82	9	73	5	64	10	59	9	49	40
Do. . .	Wicklow, . .	511	261	71	250	52	179	34	127	20	93	15	73	25	58	7	33	26
Arklow, . . .	Do. . .	392	262	29	130	17	101	11	84	10	73	5	63	12	58	7	46	39
Do. . .	Glenealey, . .	74	37	6	37	2	31	1	29	2	28	1	26	3	25	3	22	19
Newcastle, . .	Do. . .	352	162	56	190	21	134	13	113	15	100	16	85	9	69	9	60	51
Do. . .	Roundwood, . .	204	90	29	114	26	85	10	59	10	49	5	39	12	34	8	22	14
North Ballinacor, . .	Do. . .	172	72	11	100	19	89	15	70	13	55	10	42	10	32	5	22	17
Do. . .	Glendalough, . .	571	263	112	308	54	196	44	142	25	98	22	73	21	51	11	30	19
Newcastle, . .	Rathdrum, . .	101	53	18	48	5	30	5	25	4	20	3	16	1	13	4	12	8
Arklow, . . .	Do. . .	50	18	3	32	3	29	2	26	4	24	2	20	4	18	4	14	10
North Ballinacor, . .	Do. . .	889	349	170	540	107	370	85	263	44	178	29	134	42	105	21	63	42
South Ballinacor, . .	Do. . .	115	50	15	65	14	50	14	36	1	22	7	21	10	14	1	4	3
Do. . .	Aughrim, . .	476	209	68	267	47	199	34	152	27	118	22	91	23	69	19	46	27
Arklow, . . .	Arklow, . .	1,332	832	127	500	114	373	64	259	41	195	30	154	33	124	19	91	72
Do. . .	Kilbride, . .	351	149	36	202	23	166	18	143	11	125	12	114	18	102	14	84	70
Do. . .	Castle M'Adam, . .	831	457	86	374	61	288	51	227	32	176	26	144	50	118	17	68	51
Do. . .	Dunganstown, . .	403	79	65	324	33	259	26	226	24	200	15	176	21	161	22	140	118
	Total in Union, .	8,298	4,140	1,074	4,158	692	3,084	484	2,392	324	1,908	253	1,584	345	1,331	219	986	767
SUMMARY.	Baronies.																	
Co. Wicklow, .	Arklow, . .	3,433	1,834	352	1,599	253	1,247	173	994	124	821	91	697	141	606	86	465	379
Do. . .	North Ballinacor, . .	1,632	684	293	948	180	655	144	475	82	331	61	249	73	188	37	115	78
Do. . .	South Ballinacor, . .	591	259	83	332	61	249	48	188	28	140	29	112	33	83	20	50	30
Do. . .	Newcastle, . .	2,642	1,363	346	1,279	198	933	119	735	90	616	72	526	98	454	76	356	280
		8,298	4,140	1,074	4,158	692	3,084	484	2,392	324	1,908	253	1,584	345	1,331	219	986	767

Total *Gross* Annual Value, £152,473 2*s.* 8*d.* Total *Net* Annual Value, £117,613 14*s.* 10*d.* Rate of difference, £29 12*s.* 9*d.* per cent.

John L. Darby, Clerk of the Union. 10th February, 1842.

Note added on the 14th September, 1842.—No alteration has taken place in the Valuation of this Union since this Return was made.—John L. Darby.

Observations of the Assistant Commissioner.

I consider this Valuation to be from 10 to 15 per cent. under the actual letting value.

12th February, 1842. Richd. M. Muggeridge.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

RATHKEALE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Limerick.																		
Shanid,	Kilfergus,	489	189	65	300	69	235	46	166	38	120	13	82	29	69	12	40	28
Do.	Kilmoylan,	166	44	21	122	39	101	7	62	14	55	15	41	21	26	2	5	3
Do.	Loughil,	252	77	40	175	13	135	12	122	16	110	14	94	27	80	6	53	47
Do.	Shanagolden,	475	235	74	240	29	166	26	137	12	111	9	99	28	90	20	62	42
Do.	Dunmoylan,	202	69	24	133	19	109	16	90	10	74	8	64	19	56	10	37	27
Lower Connello,	Lismakeery,	194	49	35	145	28	110	11	82	15	71	8	56	15	48	9	33	24
Do.	Do.	90	8	23	82	9	59	13	50	10	37	7	27	3	20	–	17	17
Do.	Askeaton,	539	200	104	339	58	235	48	177	34	129	21	95	23	74	13	51	38
Do.	Rathkeale,	1,161	606	185	555	98	370	69	272	37	203	33	166	45	133	24	88	64
Do.	Croagh,	477	133	101	344	56	243	37	187	40	150	20	110	25	90	15	65	50
Do.	Nantenan,	260	48	70	212	42	142	23	100	18	77	8	59	18	51	8	33	25
Kenry,	Kilscannel,	215	36	26	179	44	153	11	109	19	98	5	79	12	74	11	62	51
Do.	Iverus,	192	42	58	150	45	92	19	47	7	28	7	21	8	14	1	6	5
Do.	Kilcornan,	411	117	85	294	63	209	42	146	24	104	19	80	24	61	8	37	29
Do.	Ardcanny,	258	115	52	143	32	91	7	59	10	52	7	42	14	35	5	21	16
Do.	Kildimo,	359	106	89	253	46	164	23	118	21	95	15	74	17	59	11	42	31
Coshma,	Adare North,	133	38	17	95	19	78	14	59	7	45	10	38	10	28	4	18	14
Do.	Adare South,	391	131	60	260	52	200	24	148	23	124	14	101	30	87	20	57	37
Upper Connello,	Croom,	734	315	126	419	69	293	39	224	41	185	15	144	26	129	20	103	83
Do.	Do.	10	–	3	10	2	7	2	5	–	3	–	3	2	3	–	1	1
	Kilfenny,	174	54	29	120	22	91	16	69	7	53	8	46	11	38	10	27	17
	Total in Union,	7,182	2,612	1,287	4,570	854	3,283	505	2,429	403	1,924	256	1,521	407	1,265	209	858	649
SUMMARY.																		
	Baronies.																	
Co. Limerick,	Coshma,	1,125	446	186	679	121	493	63	372	64	309	29	245	56	216	40	160	120
Do.	Connello Lower,	2,742	1,031	509	1,711	307	1,202	201	895	158	694	94	536	126	442	71	316	245
Do.	Do. Upper,	184	54	32	130	24	98	18	74	7	56	8	49	13	41	10	28	18
Do.	Kenry,	1,353	418	301	935	205	634	105	429	69	324	58	255	73	197	29	124	95
Do.	Shanid,	1,778	663	259	1,115	197	856	118	659	105	541	67	436	139	369	59	230	171
		7,182	2,612	1,287	4,570	854	3,283	505	2,429	403	1,924	256	1,521	407	1,265	209	858	649

Total *Gross* Annual Value, £163,637 19*s.* 10*d.*

Total *Net* Annual Value, £139,246 18*s.*

Rate of difference, £17 10*s.* 3¾*d.* per cent.

John Hall, Clerk of the Union. 5th November, 1842.

Observations of the Assistant Commissioner on the original Return.

I have examined this Return of the number of Tenements valued for the Poor Rates in the Rathkeale Union, and consider it to be correct as far as I have been able to ascertain. I have also to certify that the Valuation has been fairly and correctly made.

W. H. T. Hawley.

ROSCOMMON UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Roscommon.																		
Ballintober South,	Roscommon,	1,522	1,128	198	394	66	196	21	130	34	109	16	75	22	59	11	37	26
Do.	Kilteevan,	372	283	69	89	11	20	–	9	1	9	1	8	–	7	2	7	5
Do.	Kilbride,	673	486	110	187	28	77	7	49	10	42	2	32	3	30	7	27	20
Do.	Kilgefin,	584	460	90	124	16	34	5	18	5	13	1	8	2	7	1	5	4
Roscommon,	Do.	121	101	11	20	3	9	3	6	–	3	–	3	1	3	1	2	1
Do.	Kiltrustan,	757	575	139	182	24	43	3	19	2	16	–	14	3	14	7	11	4
Do.	Elphin,	545	314	129	231	43	102	15	59	5	44	7	39	3	32	1	29	28
Do.	Tulske,	578	370	98	208	30	110	10	80	16	70	7	54	13	47	5	34	29
Do.	Stroekstown,	839	646	121	193	31	72	10	41	7	31	6	24	5	18	2	13	11
Do.	Lisonuffy,	675	528	116	147	17	31	1	14	5	13	1	8	2	7	–	5	5
Do.	Clontuskert,	94	89	5	5	–	–	–	–	–	–	–	–	–	–	–	–	–
Ballintober South,	Do.	664	602	50	62	8	12	–	4	3	4	–	1	–	1	1	1	–
Do.	Clonfinlough,	113	102	6	11	–	5	1	5	–	4	1	4	1	3	1	2	1
Roscommon,	Do,	576	421	110	155	21	45	7	24	4	17	1	13	2	12	3	10	7
Do.	Killukin,	290	193	60	97	12	37	3	25	6	22	4	16	2	12	4	10	6
Ballintober South,	Do.	196	119	45	77	5	32	1	27	7	26	1	19	2	18	3	16	13
Half Ballymoe,	Clonygormican,	432	256	73	176	27	103	4	76	9	72	4	63	5	59	2	54	52
Athlone,	Knockcroghery,	891	606	168	285	44	117	17	73	15	56	6	41	12	35	4	23	19
Do.	Athleague,	821	683	76	138	24	62	6	38	3	32	5	29	6	24	6	18	12
Do.	Fuerty,	888	739	83	149	23	66	7	43	12	36	2	24	5	22	–	17	17
Do.	Dunamon,	207	169	20	38	3	18	3	15	–	12	1	12	1	11	–	10	10
Half Ballymoe,	Do.	288	221	48	67	2	19	5	17	1	12	1	11	1	10	1	9	8
Co. Galway.																		
Ballymoe,	Dunamon,	61	38	10	23	1	13	1	12	–	11	2	11	4	9	1	5	4
Do.	Kilbegnet,	974	864	77	110	12	33	5	21	2	16	3	14	1	11	1	10	9
	Total in Union,	13,161	9,993	1,912	3,168	451	1,256	135	805	147	670	72	523	96	451	64	355	291
SUMMARY.	Baronies.																	
Co. Galway,	Ballymoe,	1,035	902	87	133	13	46	6	33	2	27	5	25	5	20	2	15	13
Co. Roscommon,	Athlone,	2,807	2,197	347	610	94	263	33	169	30	136	14	106	24	92	10	68	58
Do.	Ballintober South,	4,124	3,180	568	944	134	376	35	242	60	207	22	147	30	125	26	95	69
Do.	Half Ballymoe,	720	477	121	243	29	122	9	93	10	84	5	74	6	69	3	63	60
Do.	Roscommon,	4,475	3,237	789	1,238	181	449	52	268	45	216	26	171	31	145	23	114	91
		13,161	9,993	1,912	3,168	451	1,256	135	805	147	670	72	523	96	451	64	355	291

Total *Gross* Annual Value, £113,814 11*s.* 1*d.* Total *Net* Annual Value, £86,661 16*s.* 2*d.* Rate of difference, £31 6*s.* 7½*d.* per cent.

John Corr, Clerk of the Union. 8th December, 1842.

Observations of the Assistant Commissioner.

From a communication with the Valuator, Mr. Vaughan, it appears that his Valuation of the Roscommon Union has been made about 14 per cent. under the letting value of a prudent Landlord, and from 25 to 30 per cent. under the rent which might be offered for the Lands when advertised for letting to the highest bidder.

9th January, 1843.

W. J. Hancock.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

ROSCREA UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tipperary.																		
Ikerin,	Roscrea,	1,772	1,066	324	706	134	382	62	248	46	186	30	140	40	110	27	70	43
Do.	Burrisnafarney,	255	83	77	172	24	95	16	71	14	55	9	41	8	32	9	24	15
Do.	Rathnaveogue,	186	45	33	141	46	108	18	62	11	44	8	33	10	25	5	15	10
Do.	Killea,	301	109	74	192	52	118	24	66	12	42	14	30	2	16	1	14	13
Do.	Bourney,	500	202	142	298	53	156	41	103	20	62	15	42	6	27	4	21	17
Do.	Killavenogue,	525	267	142	258	54	116	23	62	14	39	10	25	3	15	2	12	10
King's County.																		
Ballybrit,	Roscomroe,	309	130	70	179	31	109	26	78	11	52	3	41	10	38	5	28	23
Do.	Aghancon,	128	57	29	71	8	42	10	34	4	24	3	20	7	17	1	10	9
Clonlisk,	Do.	57	23	10	34	4	24	2	20	3	18	4	15	3	11	5	8	3
Do.	Ettagh,	220	101	61	119	16	58	12	42	4	30	5	26	4	21	4	17	13
Ballybrit,	Do.	6	1	–	5	–	5	–	5	–	5	–	5	–	5	–	5	5
Clonlisk,	Kilmurry,	213	98	41	115	23	74	9	51	8	42	8	34	6	26	3	20	17
Do.	Shinrone,	389	275	54	114	25	60	9	35	6	26	2	20	5	18	1	13	12
Do.	Dunkerin,	376	141	80	235	53	155	30	102	18	72	11	54	11	43	5	32	27
Do.	Kilcommon,	183	89	41	94	27	53	3	26	2	23	4	21	4	17	3	13	10
Do.	Cullenwain,	499	245	92	254	57	162	35	105	16	70	7	54	11	47	7	36	29
Queen's County.																		
Upper Ossory,—																		
Cantred of Clondonough,	Rathdowney,	910	406	187	504	96	317	74	221	33	147	38	114	24	76	9	52	43
Do.	Burris in Ossory,	343	179	55	164	30	109	15	79	14	64	6	50	15	44	15	29	14
Do.	Kyle,	173	56	38	117	30	79	13	49	11	36	3	25	7	21	3	14	11
Do.	Erke,	196	78	42	118	31	76	13	45	5	32	5	27	5	22	4	17	13
Do.	Donamore,	380	168	56	212	48	156	42	108	18	66	9	48	11	39	3	28	25
Cantred of Clarmallagh,	Do.	38	17	9	21	–	12	–	12	2	12	4	10	1	6	–	5	5
	Total in Union,	7,959	3,836	1,657	4,123	842	2,466	477	1,624	272	1,147	199	875	193	676	116	483	367
SUMMARY.	Baronies.																	
King's County,	Ballybrit,	443	188	99	255	39	156	36	117	15	81	6	66	17	60	6	43	37
Do.	Clonlisk,	1,937	972	379	965	205	586	100	381	57	281	41	224	44	183	28	139	111
Queen's County,	Upper Ossory, viz.:																	
	Clondonough,	2,002	887	378	1,115	235	737	157	502	81	345	62	264	62	202	34	140	106
	Clarmallagh,	38	17	9	21	–	12	–	12	2	12	4	10	1	6	–	5	5
Tipperary,	Ikerin,	3,539	1,772	792	1,767	363	975	184	612	117	428	86	311	69	225	48	156	108
		7,959	3,836	1,657	4,123	842	2,466	477	1,624	272	1,147	199	875	193	676	116	483	367

Total *Gross* Annual Value, £133,338 4*s.* 7¼*d.*

Total *Net* Annual Value, £102,762 7*s.*

Rate of difference, £28 19*s.* 6*d.* per cent.

Denis Egan, Jun., Clerk of the Union.

Note added on the 4th January, 1843.—No change has been made in the Rate to the present day.—Edward Wall, Clerk of the Union.

25th January, 1842.

Observations of the Assistant Commissioner.

The Valuation of the Roscrea Union is moderate, being somewhat lower than the rents in some instances; in others, equal.

J. O'Donoghue.

SCARIFF UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Clare.																		
Tulla, Lower,	Killaloe,	906	545	183	361	81	178	33	97	21	64	13	43	7	30	8	23	15
Do.	Killuran,	375	227	69	148	38	79	13	41	9	28	4	19	5	15	5	10	5
Do.	O'Connelloe,	359	176	99	183	42	84	15	42	14	27	3	13	5	10	2	5	3
Tulla, Upper,	Scariff,	740	440	160	300	40	140	40	100	18	60	8	42	13	34	7	21	14
Do	Kilnoe,	381	207	71	174	28	103	26	75	11	49	8	38	9	30	3	21	18
Do.	Tulla,	772	372	122	400	92	278	60	186	39	126	17	87	25	70	18	45	27
Do.	Feakle,	701	354	126	347	77	221	43	144	34	101	20	67	23	47	12	24	12
Do.	Mount Shannon,	18	4	5	14	2	9	4	7	–	3	3	3	–	–	–	–	–
Co. Galway.																		
Leitrim,	Mount Shannon,	227	220	36	57	10	21	1	11	3	10	2	7	1	5	2	4	2
Do.	Clonrush,	390	254	65	136	30	71	15	41	10	26	6	16	3	10	2	7	5
Do.	Woodford,	258	221	9	37	7	28	2	21	1	19	5	18	2	13	6	11	5
	Total in Union,	5,177	3,020	945	2,157	447	1,212	252	765	160	513	89	353	93	264	65	171	106
SUMMARY.	Baronies.																	
Co. Clare,	Tulla, Lower,	1,640	948	351	692	161	341	61	180	44	119	20	75	17	55	15	38	23
Do.	Tulla, Upper,	2 612	1,377	484	1,235	239	751	173	512	102	339	56	237	70	181	40	111	71
Co. Galway,	Leitrim,	925	695	110	230	47	120	18	73	14	55	13	41	6	28	10	22	12
		5,177	3,020	945	2,157	447	1,212	252	765	160	513	89	353	93	264	65	171	106

Total *Gross* Annual Value, £56,903 6*s.* 4½*d.* Total *Net* Annual Value, £44.521. Rate of difference, £27 16*s.* 2¾*d.* per cent.

Michael Brady, Clerk of the Union. 3rd February, 1842.

Note made on the 16*th September*, 1842.—Upon examination, I find that no material change has been made in the Valuation, and Return above.—Michael Brady.

Observations of the Assistant Commissioner.

I have examined this Return of the number of Tenements valued for the Poor Rates in the Scariff Union, as also the Valuation from which it is extracted, and consider both to be correct as far as I have been able to ascertain.

31st January, 1842.

W. H. T. Hawley.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

SHILLELAGH UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Wicklow.																		
Shillelagh,	Shillelagh,	177	79	37	98	22	61	9	39	7	30	2	23	11	21	2	10	8
Do.	Coollattin,	143	58	35	85	12	50	6	38	4	32	5	28	7	23	2	16	14
Do.	Coolboy,	153	56	30	97	23	67	10	44	10	34	4	24	6	20	5	14	9
Do.	Cronelea,	121	48	20	73	22	53	6	31	7	25	2	18	4	16	3	12	9
Do.	Aghold,	225	129	42	96	16	54	9	38	8	29	6	21	3	15	4	12	8
Do.	Killinure,	225	100	45	125	19	80	18	61	9	43	8	34	14	26	5	12	7
Do.	Munny,	99	34	19	65	10	46	12	36	8	24	3	16	3	13	2	10	8
Do.	Bullengate,	150	55	25	95	18	70	6	52	9	46	7	37	12	30	8	18	10
Do.	Carnew,	381	146	67	235	56	168	31	112	8	81	17	73	16	56	11	40	29
Do.	Tinehely,	64	22	20	42	5	22	2	17	2	15	1	13	1	12	5	11	6
Ballinacor,	Do.	358	143	94	215	45	121	23	76	10	53	7	43	13	36	2	23	21
Do.	Coolballintagert,	288	145	49	143	38	94	20	56	9	27	4	18	7	14	1	7	6
Do.	Ballyteg,	158	34	72	124	28	52	11	24	8	13	–	5	2	5	–	3	3
Do.	Ballinglen,	131	40	42	91	12	49	6	37	7	31	2	24	10	22	3	12	9
Do.	Kilballyowen,	105	14	20	91	31	71	14	40	9	26	1	17	5	16	4	11	7
Do.	Kilpipe,	214	77	36	137	30	101	15	71	10	56	6	46	9	40	7	31	24
Shillelagh,	Rath,	156	52	38	104	17	66	12	49	5	37	8	32	6	24	2	18	16
Co. Carlow.																		
Rathvilly,	Do.	6	2	1	4	–	3	–	3	–	3	–	3	2	3	1	1	–
Do.	Hacketstown,	557	252	101	305	49	204	52	155	21	103	9	82	21	73	13	52	39
Do.	Clonmore,	296	89	59	207	36	148	23	112	20	89	10	69	15	59	14	44	30
Upper St. Mullins,	Clonegal,	477	200	95	277	59	182	28	123	21	95	16	74	15	58	14	43	29
	Total in Union,	4,484	1,775	947	2,709	548	1,762	322	1,214	192	892	118	700	182	582	108	400	292
SUMMARY.	Baronies.																	
Co. Carlow,	Rathvilly,	859	343	161	516	85	355	75	270	41	195	19	154	38	135	28	97	69
Do.	Upper St. Mullins,	477	200	95	277	59	182	28	123	21	95	16	74	15	58	14	43	29
Co. Wicklow,	Ballinacor,	1,254	453	313	801	184	488	98	304	53	206	20	153	46	133	17	87	70
Do.	Shillelagh,	1,894	779	378	1,115	220	737	121	517	77	396	63	319	83	256	49	173	124
		4,484	1,775	947	2,709	548	1,762	322	1,214	192	892	118	700	182	582	108	400	292

Total *Gross* Annual Value, £84,495 1*s.* 0½*d.*

Total *Net* Annual Value, £67,681 15*s.* 5*d.*

Rate of difference, £24 16*s.* 9¾*d.* per cent.

Robert Bates, Clerk of the Union. 28th November, 1842.

Observations of the Assistant Commissioner.

This Valuation is considered a high one, owing to four-fifths of the Union being the property of Earl Fitzwilliam, who lets his land at a very low rate. The Valuators, however, consider that it is 10 per cent. below the *letting value*, though in many cases exceeding the rent actually paid.

Richd. M. Muggeridge.

SKIBBEREEN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Cork.																		
E. D. of West Carberry,	Abbeystroury,	588	195	150	393	85	243	73	158	27	85	21	58	17	37	4	20	16
Do.	Creagh,	806	403	146	403	91	257	77	166	30	89	10	59	24	49	8	25	17
Do.	Castlehaven,	574	149	148	425	122	277	57	155	42	98	25	56	14	31	8	17	9
Do.	Myros,	354	151	101	203	27	102	27	75	18	48	12	30	5	18	2	13	11
Do.	Aghadoun,	311	26	56	285	93	229	41	136	34	95	18	61	22	43	7	21	14
Do.	Drumdaleague,	319	54	71	265	71	194	48	123	21	75	12	54	20	42	11	22	11
Do.	Tullagh,	487	211	185	276	49	91	23	42	10	19	4	9	1	5	2	4	2
W. D. of West Carberry,	Kilcoe,	171	22	46	149	35	103	35	68	15	33	9	18	6	9	1	3	2
Do.	Caharagh,	305	7	35	298	42	263	48	221	38	173	45	135	36	90	20	54	34
Do.	Kilmoe,	632	291	205	341	84	136	22	52	20	30	2	10	7	8	1	1	–
Do.	East Skul,	483	135	105	348	80	243	62	163	25	101	24	76	30	52	13	22	9
Do.	West Skul,	445	156	110	289	67	179	37	112	24	75	19	51	18	32	6	14	8
W. D. of East Carberry,	Kilfaug nabeg,	214	62	72	152	23	80	17	57	10	40	12	30	7	18	5	11	6
Do.	Drinagh,	38	4	13	34	7	21	7	14	2	7	3	5	1	2	1	1	–
E. D. of West Carberry,	Do.	173	30	52	143	23	91	32	68	13	36	5	23	7	18	5	11	6
Do.	Kilmacabee,	136	10	25	126	41	101	30	60	14	30	8	16	2	8	–	6	6
W. D. of East Carberry,	Do.	257	33	66	224	44	158	35	114	19	79	27	60	17	33	10	16	6
Do.	Rosscarberry,	873	408	179	465	110	286	79	176	35	97	17	62	20	45	9	25	16
Ibane and Barryroe,	Ardfield,	216	135	17	81	12	64	18	52	16	34	6	18	4	12	1	8	7
Do.	Rathbarry,	183	27	49	156	33	107	22	74	16	52	10	36	13	26	8	13	5
Do.	Kilkerranmore,	183	27	49	156	25	107	11	82	18	71	13	53	20	40	11	20	9
Do.	Castrumventry,	132	15	22	117	23	95	14	72	21	58	11	37	13	26	10	13	3
	Total in Union,	7,880	2,551	1,902	5,329	1,187	3,427	815	2,240	468	1,425	313	957	304	644	143	340	197
SUMMARY.	Baronies.																	
Co. Cork,	E. D. of West Carberry,	3,748	1,229	934	2,519	602	1,585	408	983	209	575	115	376	112	251	47	139	92
Do.	W. D. of East Carberry,	1,382	507	330	875	184	545	138	361	66	223	59	157	45	98	25	53	28
Do.	W. D. of West Carberry,	2,036	611	501	1,425	308	924	204	616	142	412	90	290	97	191	41	94	53
Do.	Ibane and Barryroe,	714	204	137	510	93	373	65	280	71	215	49	144	50	104	30	54	24
		7,880	2,551	1,902	5,329	1,187	3,427	815	2,240	468	1,425	313	957	304	644	143	340	197

Total *Gross* Annual Value, £107,500. Total *Net* Annual Value, £97,853. Rate of difference, £9 17*s.* 2*d.*

I certify the above Return to be correct.

Edward Scott, Clerk of the Union. 19th February, 1842.

Note made on the 10th October, 1842.—No change made.—James J. O'Sullivan, Clerk of the Union.

Observations of the Assistant Commissioner.

This Union, from its vast area, and the minute sub-divisions of the land, presents great difficulties; but I am happy to say that the objections made are rather in reference to the mistakes in quantity, than to the value of the several holdings.

W. J. Voules.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

SLIGO UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Municipal Borough of Sligo, Co. Sligo.	Sligo,	2,524	1,272	368	952	230	584	75	354	110	279	38	169	51	131	30	80	50
Parliamentary Borough,	Sligo,	2,572	1,475	403	1,097	262	694	91	432	127	341	45	214	65	169	37	104	67
Carberry Barony,	Knocknarea,	402	181	132	221	44	89	9	45	8	36	3	28	18	25	7	7	–
Do.	Kilmacowen,	685	311	254	374	72	120	15	48	10	33	2	23	9	21	3	12	9
Do.	Calry,	364	110	113	254	55	141	32	86	14	54	5	40	18	35	7	17	10
Do.	Drumcliff,	564	227	176	337	56	161	25	105	27	80	10	53	23	43	7	20	13
Do.	Carney,	700	401	192	299	56	107	32	51	14	19	3	5	2	2	–	–	–
Do.	Lisadill,	764	500	187	264	43	77	11	34	2	23	4	21	9	17	4	8	4
Do.	Rosinver,	306	115	149	191	31	42	9	11	1	2	1	1	–	–	–	–	–
Do.	Cliffoney,	876	707	141	169	13	28	7	15	6	8	2	2	–	–	–	–	–
Tyreril,	Ballintogher,	717	427	177	290	52	113	20	61	17	41	7	24	6	17	2	11	9
Do.	Ballinakill,	704	385	227	319	50	92	20	42	10	22	8	12	1	4	–	3	3
Do.	Riverstown,	711	353	207	358	83	151	24	68	11	44	8	33	8	25	6	17	11
Corran,	Drumfin,	245	76	109	169	29	60	8	31	3	23	5	20	5	15	2	10	8
Do.	Do.	512	231	132	281	58	149	22	91	5	69	16	64	12	48	7	36	29
Do.	Ballymote,	745	336	239	409	87	170	35	83	16	48	5	32	6	27	5	21	16
Do.	Cloonoghil,	492	234	146	258	54	112	19	58	9	39	5	30	3	25	5	22	17
Tyreril,	Collooney,	83	59	15	24	4	9	2	5	–	3	1	3	1	2	–	1	1
Do.	Do.	593	280	171	313	65	142	27	77	11	50	14	39	10	25	2	15	13
Leney,	Coolaney,	30	14	7	16	6	9	1	3	1	2	–	1	–	1	–	1	1
Do.	Do.	1,076	452	387	624	110	237	50	127	21	77	12	56	16	44	6	28	22
Tyreril,	Ballisadare,	506	264	148	242	49	94	18	45	8	27	5	19	5	14	2	9	7
Leney,	Do.	205	147	42	58	11	16	3	5	2	2	–	–	–	–	–	–	–
Do.	Tobercurry,	1,349	740	355	609	130	254	49	124	20	75	14	55	8	41	7	33	26
Tyrera,	Cloonacool,	734	400	226	334	59	103	17	49	8	32	4	24	6	20	5	14	9
Do.	Templeboy,	538	192	211	346	79	135	22	56	9	34	8	25	8	17	4	9	5
Do.	Skreen,	745	342	252	403	68	151	34	83	9	49	10	40	16	30	2	14	12
	Dromard,	492	300	118	192	25	74	9	49	9	40	6	31	7	25	5	18	13
	Total in Union,	17,710	9,259	4,916	8,451	1,651	3,535	611	1,884	378	1,273	203	895	262	692	125	430	305
SUMMARY.	Baronies.																	
Municipal Borough of Sligo,		2,224	1,272	368	952	230	584	75	354	110	279	38	169	51	131	30	80	50
Parl^y. Borough of Sligo, Co. Sligo,	Carberry (exclusive of the portion in the Parliamentary Borough),	2,572	1,475	403	1,097	262	694	91	432	127	341	45	214	65	169	37	104	67
Do.	Corran,	4,661	2,552	1,344	2,109	370	765	140	395	82	255	30	173	79	143	28	64	36
Do.	Leney,	1,832	860	532	972	203	440	78	237	30	159	27	129	22	102	17	80	63
Do.	Tyrera,	3,665	1,856	1,116	1,809	348	693	134	345	57	211	35	154	35	119	20	84	64
Do.	Tyreril,	1,775	834	581	941	172	360	65	188	27	123	24	96	31	72	11	41	30
		3,205	1,682	940	1,523	296	583	103	287	55	184	42	129	30	87	12	57	45
		17,710	9,259	4,916	8,451	1,651	3,535	611	1,884	378	1,273	203	895	262	692	125	430	305

Total *Gross* Annual Value, £191,546 11*s.* 6½*d.* Total *Net* Annual Value, £145,940 5*s.* Rate of difference. £31 4*s.* 11½*d.* per cent. Charles O'Connor, Clerk of the Union. 22nd January, 1842.

Note added on the 17th September, 1842.—There has been no change either in the number of Tenements, or the Gross or Net Value of the Sligo Union, since this Return was made out.—Charles O'Connor.

Observations of the Assistant Commissioner.

The Chairman of the Union, Charles K. O'Hara, Esq. of Annaghmore, Collooney, states, "It is impossible to answer your inquiry respecting the proportion which the Poor Law Valuation bears to the actual Rent average value of "property in the Union: notwithstanding the great pains taken to correct it, our Valuation is very incorrect. This half Barony of Leney, which was the first part of the Union revised, I consider nearly, on an average of the last "10 years, the fair actual value of the Property. My tenants decline giving me the Poor Law Valuation for lands since out of lease. In the other half Barony and Electoral Divisions later arranged, the proportions vary from 20 to "25 per cent. under the actual average value of 20 years. In the immediate vicinity of Sligo, Mr. Hughes, the Valuator, at first undervalued, then raised too much, and they there complain of being rated above the actual value; "in fact, it is impossible to form a correct opinion from an incorrect valuation."

The Clerk of the Guardians states, "I consider the rated value (except in very few instances.) to be from 10 to 15 per cent. under the actual value of the property, on an average of years and circumstances."

Number of objections lodged to the Valuation during the twenty-one days exhibited, pursuant to the Poor Relief Act, 993; dismissed, 540; Valuation

STRABANE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tyrone.																		
Strabane,	Strabane,	1,084	605	219	479	93	260	60	167	58	107	21	49	16	28	7	12	5
Do.	Camus,	189	58	35	131	32	96	13	64	13	51	15	38	15	23	5	8	3
Do.	Glenmornan,	130	45	39	85	24	46	11	22	5	11	1	6	2	5	2	3	1
Do.	Ballymagory,	244	65	53	179	44	126	27	82	23	55	7	32	14	25	5	11	6
Do.	Dunalong,	204	15	27	189	27	162	42	135	23	93	27	70	19	43	9	24	15
Do.	Mountcastle,	146	19	33	127	31	94	29	63	10	34	7	24	13	17	1	4	3
Do.	Ballyneaner,	144	13	59	131	34	72	18	38	5	20	6	15	5	9	2	4	2
Do.	Dunamanagh,	222	67	65	155	36	90	26	54	14	28	4	14	6	10	2	4	2
Do.	Douglas Burn,	150	57	35	93	22	58	12	36	12	24	7	12	4	5	1	1	–
Do.	Newtownstewart,	443	283	82	160	35	78	20	43	9	23	8	14	–	6	4	6	2
Do.	Barons Court,	234	79	75	155	31	80	25	49	12	24	4	12	4	8	–	4	4
Do.	Church Lands,	275	53	66	222	53	156	33	103	28	70	12	42	19	30	8	11	3
Do.	Altaclady,	152	17	18	135	25	117	34	92	23	58	15	35	12	20	5	8	3
Do.	East Urney,	339	110	110	229	54	119	25	65	10	40	9	30	11	21	5	10	5
Co. Donegal.																		
Raphoe,	West Urney,	180	40	62	140	29	78	18	49	12	31	5	19	7	14	2	7	5
Do.	Cloghard,	210	60	63	150	34	87	15	53	14	38	12	24	9	12	2	3	1
Do.	Castlefin,	346	102	83	244	47	161	42	114	27	72	16	45	14	29	7	15	8
Do.	Figart,	204	65	51	139	24	88	32	64	14	32	5	18	7	13	3	6	3
Do.	Raphoe,	498	324	71	174	28	103	17	75	20	58	10	38	15	28	5	13	8
Do.	Feddyglas,	110	7	12	103	9	91	14	82	18	68	14	50	17	36	10	19	9
Do.	Treantaghmucklagh,	141	8	24	133	26	109	29	83	15	54	14	39	18	25	3	7	4
Do.	St. Johnstown,	244	85	48	159	22	111	23	89	16	66	8	50	17	42	7	25	18
Do.	Clonleigh, North,	287	77	77	210	32	133	24	101	10	77	17	67	13	50	11	37	26
Do.	Clonleigh, South,	419	187	80	232	41	152	35	111	33	76	8	43	17	35	9	18	9
	Total in Union,	6,595	2,441	1,487	4,154	833	2,667	624	1,834	424	1,210	252	786	274	534	115	260	145
SUMMARY.	**Baronies.**																	
Co. Tyrone,	Strabane,	3,956	1,486	916	2,470	541	1,554	375	1,013	245	638	143	393	140	250	56	110	54
Co. Donegal,	Raphoe,	2,639	955	571	1,684	292	1,113	249	821	179	572	109	393	134	284	59	150	91
		6,595	2,441	1,487	4,154	833	2,667	624	1,834	424	1,210	252	786	274	534	115	260	145

Total *Gross* Annual Value, £100,618 12*s.* 9*d.*

Total *Net* Annual Value, £80,886 9*s.* 5*d.*

Rate of difference, £24 7*s.* 10¾*d.* per cent.

James M'Dougall, Clerk of the Union. 30th January, 1843.

Observations of the Assistant Commissioner.

Great complaints have been made with respect to this Valuation. It appeared that the Valuator made many glaring errors in the calculations from his field notes, which were rectified after the public exhibition; there may be others still existing, but on the whole, I think the Valuation is a good one, though partaking of the usual error, of being on too low a scale.

Chas. S. Clements.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

STRANORLAR UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Donegal.																		
Raphoe,	Glenely,	693	429	151	264	42	113	24	71	14	47	10	33	13	23	3	10	7
Do.	Knock,	312	230	51	82	16	31	3	15	–	12	2	12	6	10	1	4	3
Do.	Kill-gordon,	411	191	73	220	50	147	28	97	25	69	18	44	12	26	9	14	5
Do.	Stranorlar,	929	577	163	352	92	189	43	97	21	54	8	33	16	25	2	9	7
Do.	Lettermore,	268	206	34	62	12	28	8	16	6	8	–	2	1	2	–	1	1
Do.	Cloghan,	545	383	115	162	20	47	12	27	10	15	1	5	2	4	–	2	2
Do.	Altnapaste,	291	186	80	105	18	25	4	7	2	3	–	1	–	1	–	1	1
Do.	Doolish,	247	167	61	80	14	19	2	5	2	3	1	1	–	–	–	–	–
Do.	Goland,	167	122	37	45	2	8	2	6	2	4	1	2	–	1	–	1	1
Do.	Convoy,	698	401	134	297	55	163	39	108	24	69	13	45	17	32	6	15	9
Do.	Meencargagh,	70	47	18	23	3	5	1	2	1	1	–	–	–	–	–	–	–
Kilmacrenan,	Do.	22	9	10	13	2	3	1	1	–	–	–	–	–	–	–	–	–
	Total in Union,	4,653	2,948	927	1,705	326	778	167	452	107	285	54	178	67	124	21	57	36
SUMMARY.	Baronies.																	
Co. Donegal,	Kilmacrenan,	22	9	10	13	2	3	1	1	–	–	–	–	–	–	–	–	–
Do.	Raphoe,	4,631	2,939	917	1,692	324	775	166	451	107	285	54	178	67	124	21	57	36
		4,653	2,948	927	1,705	326	778	167	452	107	285	54	178	67	124	21	57	36

Total *Gross* Annual Value, £35,375 16*s.* 4½*d.*

Total *Net* Annual Value, £29,479 17*s.*

Rate of difference, £19 19*s.* 11¾*d.* per cent.

Andrew Millar, Jun., Clerk of the Union. 16th September, 1842.

Observations of the Assistant Commissioner.

The average rating value of this Union is considered to be very nearly, if not altogether, equal to the Rents that solvent tenants might reasonably be expected to pay for the land.

I was not in possession of sufficient information to enable me to report respecting the Stranorlar Valuation until the 15th instant.

22nd March, 1843.

C. G. Otway.

SWINFORD UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Mayo.																		
Gallen, . .	Swinford, . .	1,248	1,000	206	248	25	42	6	17	4	11	1	7	1	6	1	5	4
Do. . .	Killaser, . .	763	320	360	443	41	83	13	42	10	29	9	19	3	10	2	7	5
Do. . .	Toomore, . .	773	610	130	163	14	33	8	19	–	11	4	11	2	7	1	5	4
Do. . .	Meelick, . .	669	397	214	272	43	58	7	15	3	8	1	5	–	4	2	4	2
Do. . .	Bohola, . .	709	376	274	333	36	59	9	23	1	14	1	13	4	12	–	8	8
Do. . .	Killeaden, . .	1,111	953	101	158	32	57	11	25	6	14	–	8	3	8	–	5	5
Costello, . .	Knock, . .	487	271	187	216	13	29	5	16	4	11	3	7	–	4	2	4	2
Do. . .	Aghamore, . .	1,336	1,037	236	299	30	63	8	33	5	25	7	20	5	13	1	8	7
Do. . .	Kilmovee, . .	986	818	141	168	17	27	3	10	2	7	–	5	–	5	2	5	3
Do. . .	Kilbeagh, . .	1,456	1,176	242	280	19	38	4	19	3	15	2	12	4	10	4	6	2
Co. Sligo.																		
Leney, . .	Achonry, . .	1,003	770	203	233	15	30	9	15	2	6	1	4	2	3	1	1	–
Do. . .	Kilmactigue, . .	1,654	1,221	353	433	31	80	16	49	10	33	7	23	6	16	2	10	8
	Total in Union, .	12,195	8,949	2,647	3,246	316	599	99	283	50	184	36	134	30	98	18	68	50
SUMMARY.	Baronies.																	
Co. Mayo, .	Gallen, . .	5,273	3,656	1,285	1,617	191	332	54	141	24	87	16	63	13	47	6	34	28
Do. . .	Costello, . .	4,265	3,302	806	963	79	157	20	78	14	58	12	44	9	32	9	23	14
Co. Sligo, .	Leney, . .	2,657	1,991	556	666	46	110	25	64	12	39	8	27	8	19	3	11	8
		12,195	8,949	2,647	3,246	316	599	99	283	50	184	36	134	30	98	18	68	50

Total *Gross* Annual Value, £72,316 14*s.* 0½*d.* Total *Net* Annual Value, £57,561 15*s.* Rate of difference, £25 12*s.* 7¾*d.* per cent.

Thomas Maloney, Clerk of the Union. 8th March, 1843.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

THURLES UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tipperary.																		
Eliogarty,	Thurles,	2,258	1,528	331	730	144	399	98	255	54	157	14	103	35	89	18	54	36
Do.	Holycross,	309	110	57	199	36	142	34	106	25	72	10	47	10	37	9	27	18
Do.	Moycarkey,	354	160	77	194	47	117	36	70	7	34	5	27	8	22	6	14	8
Do.	Ballymoreen,	143	73	19	70	12	51	6	39	5	33	8	28	7	20	2	13	11
Do.	Burris,	442	218	81	224	37	143	28	106	27	78	10	51	14	41	3	27	24
Do.	Moyne,	534	300	70	234	49	164	32	115	22	83	19	61	14	42	6	28	22
Do.	Rahealty,	169	88	44	81	13	37	5	24	6	19	4	13	2	9	3	7	4
Do.	Templemore,	1,013	580	188	433	108	245	44	137	19	93	25	74	13	49	9	36	27
Do.	Loughmore, East	269	122	50	147	36	97	16	61	10	45	8	35	7	27	10	20	10
Do.	Loughmore, West	377	199	64	178	31	114	30	83	15	53	17	38	8	21	4	13	9
Do.	Drom,	457	222	93	235	35	142	27	107	25	80	8	55	20	47	8	27	19
Do.	Inch,	212	65	46	147	25	101	23	76	13	53	7	40	9	33	7	24	17
Do.	Ballycahil,	193	98	25	95	23	70	8	47	5	39	9	34	9	25	3	16	13
Slievardagh,	Boolick,	486	201	97	285	49	188	40	139	22	99	15	77	16	62	8	46	38
Do.	Kilcooly,	230	130	40	100	13	60	11	47	9	36	7	27	3	20	4	17	13
Do.	Fennor,	222	112	39	110	22	71	9	49	11	40	5	29	11	24	2	13	11
Ikerin,	Templetoohy,	437	273	58	164	31	106	19	75	14	56	14	42	6	28	10	22	12
Do.	Templeree,	251	134	44	117	31	73	17	42	5	25	7	20	4	13	6	9	3
Kilnamanagh,	Moyaliffe,	446	236	92	210	35	118	27	83	8	56	10	48	13	38	5	25	20
Do.	Templebeg,	400	177	89	223	40	134	33	94	18	61	4	43	17	39	9	22	13
Do.	Burrisoleigh,	1,169	644	269	525	115	256	60	141	36	81	13	45	15	32	5	17	12
	Total in Union,	10,371	5,670	1,873	4,701	932	2,828	603	1,896	356	1,293	219	937	241	718	137	477	340
SUMMARY.	Baronies.																	
Co. Tipperary,	Eliogarty,	6,730	3,763	1,145	2,967	596	1,822	387	1,226	233	839	144	606	156	462	88	306	218
Do.	Ikerin,	688	407	102	281	62	179	36	117	19	81	21	62	10	41	16	31	15
Do.	Kilnamanagh,	2,015	1,057	450	958	190	508	120	318	62	198	27	136	45	109	19	64	45
Do.	Slievardagh,	938	443	176	495	84	319	60	235	42	175	27	133	30	106	14	76	62
		10,371	5,670	1,873	4,701	932	2,828	603	1,896	356	1,293	219	937	241	718	137	477	340

Total *Gross* Annual Value, £150,650 11*s.* 6½*d.*

Total *Net* Annual Value, £110,473 6*s.*

Rate of difference, £36 7*s.* 4*d.* per cent.

James Fogarty, Clerk of the Union.

Note added on the 15th *September*, 1842.—No change in the number of Tenements in this Union, since this Return was made.—James Fogarty.

Observations of the Assistant Commissioner.

The Valuation of Thurles Union is about 25 per cent. under the usual lettings. This is only a general proposition, to which in this, as in all other Unions in my District, there are many exceptions.

2nd February, 1842.

J. O'Donoghue.

TIPPERARY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tipperary.																		
Clanwilliam,	Tipperary,	1,079	663	141	416	56	275	79	219	38	140	21	102	46	81	11	35	24
Do.	Clonbeg,	372	168	64	204	33	140	30	107	14	77	18	63	22	45	6	23	17
Do.	Emly,	476	11	64	465	68	401	56	333	54	277	39	223	54	184	40	130	90
Do.	Lattin,	89	45	7	44	3	37	4	34	2	30	3	28	2	25	3	23	20
Do.	Cullen,	233	123	24	110	16	86	14	70	13	56	8	43	11	35	16	24	8
Do.	Shronehill,	117	34	10	83	9	73	12	64	9	52	5	43	13	38	6	25	19
Do.	Bruis,	315	131	44	184	32	140	26	108	19	82	7	63	19	56	9	37	28
Do.	Sollohed,	537	189	89	348	67	259	58	192	35	134	24	99	29	75	18	46	28
Do.	Rathliney,	326	124	51	202	38	151	29	113	20	84	6	64	23	58	10	35	25
Do.	Cordangan,	529	333	56	196	26	140	24	114	23	90	17	67	19	50	9	31	22
Do.	Kilfeacle,	270	111	47	159	28	112	18	84	7	66	12	59	14	47	5	33	28
Do.	Golden,	850	475	137	375	65	238	39	173	24	134	21	110	26	89	23	63	40
Do.	Kilaldriff,	507	284	98	223	45	125	21	80	10	59	6	49	10	43	10	33	23
Do.	Bansha,	392	192	84	200	31	116	19	85	11	66	15	55	12	40	8	28	20
Do.	Donohil,	202	76	37	126	15	89	18	74	16	56	7	40	13	33	10	20	10
Kilnamanagh,	Do.	243	70	45	173	31	128	20	97	26	77	8	51	11	43	10	32	22
Do.	Toem,	558	313	62	245	44	183	38	139	26	101	15	75	30	60	12	30	18
Co. Limerick.																		
Coonagh,	Doon,	665	394	131	271	49	140	18	91	13	73	15	60	12	45	10	33	23
Do.	Grean,	621	360	31	261	19	230	35	211	23	176	28	153	43	125	24	82	58
Do.	Ulla,	403	203	27	200	35	173	34	138	21	104	10	83	19	73	15	54	39
Do.	Kilteely,	215	135	13	80	14	67	11	53	5	42	6	37	9	31	4	22	18
	Total in Union,	8,999	4,434	1,262	4,565	724	3,303	603	2,579	409	1,976	291	1,567	437	1,276	259	839	580
SUMMARY.																		
Co. Limerick,	Coonagh,	1,904	1,092	202	812	117	610	98	493	62	395	59	333	83	274	53	191	138
Co. Tipperary,	Clanwilliam,	6,294	2,959	953	3,335	532	2,382	447	1,850	295	1,403	209	1,108	313	899	184	586	402
Do.	Kilnamanagh,	801	383	107	418	75	311	58	236	52	178	23	126	41	103	22	62	40
		8,999	4,434	1,262	4,565	724	3,303	603	2,579	409	1,976	291	1,567	437	1,276	259	839	580

Total *Gross* Annual Value, £204,260 12*s.* 9*d.* Total *Net* Annual Value, £148,133 16*s.* 1*d.* Rate of difference, £37 17*s.* 9½*d.* per cent.

William Reardan, Clerk of the Union. 4th February, 1842.

Note added on the 21st September, 1842.—No change has been made in the Valuation affecting this Return, up to this date.—William Reardan.

Observations of the Assistant Commissioner.

I have examined this Return of the Number of Tenements valued for the Poor Rate in the Tipperary Union, as well as the Valuation from which it is extracted, and consider both to be correct as far as I have been able to ascertain.

15th January, 1842.

W. H. T. Hawley.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

TRALEE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Kerry.																		
Parliamentary Borough of Tralee,	Tralee,	1,592	977	220	615	97	395	78	298	63	220	36	157	64	121	32	57	25
Trughenackmy, (except portion in the Borough,)	Do.	1,814	986	219	828	167	609	98	442	72	344	69	272	70	203	36	133	97
Clanmaurice,	Do.	47	7	–	40	–	40	2	40	6	38	12	32	9	20	5	11	6
Trughenackmy,	Castle Island,	1,376	795	175	581	105	406	64	301	50	237	43	187	57	144	26	87	61
Do.	Brosna,	411	242	64	169	42	105	30	63	10	33	12	23	8	11	1	3	2
Do.	Ballincuslane,	894	441	188	453	94	265	60	171	34	111	7	77	34	70	15	36	21
Do.	Ballymac Elligot,	944	556	93	388	78	295	56	217	27	161	28	134	37	106	24	69	45
Do.	Castlemain,	421	257	56	164	25	108	15	83	10	68	13	58	16	45	10	29	19
Do.	Kilgarrylander,	403	263	54	140	10	86	32	76	16	44	5	28	8	23	3	15	12
Corkaguiney,	Kilgobin,	461	286	65	175	54	110	25	56	13	31	5	18	8	13	–	5	5
Do.	Ballinvoher,	433	250	99	183	37	84	24	47	9	23	4	14	6	10	1	4	3
Do.	Ballinacourty,	308	171	79	137	42	58	3	16	5	13	–	8	5	8	3	3	–
Do.	Minard,	454	256	113	198	54	85	16	31	10	15	2	5	2	3	1	1	–
Do.	Castlegregory,	632	390	71	242	51	171	46	120	39	74	10	35	13	25	3	12	9
Do.	Ballyduff,	468	296	76	172	42	96	22	54	12	32	7	20	10	13	–	3	3
Do.	Dingle,	1,941	1,344	372	597	111	225	45	114	31	69	14	38	12	24	3	12	9
Do.	Kilquane,	313	248	56	65	5	9	3	4	–	1	–	1	1	1	–	–	–
Do.	Ventry,	437	326	97	111	11	14	1	3	–	2	1	2	1	1	–	–	–
Do.	Dunorlin,	516	320	174	196	14	22	4	8	3	4	–	1	1	1	–	–	–
Do.	Dunquin,	264	244	17	20	1	3	–	2	1	2	–	1	1	1	–	–	–
	Total in Union,	14,129	8,655	2,288	5,474	1,040	3,186	624	2,146	411	1,522	268	1,111	363	843	163	480	317
SUMMARY.	Baronies.																	
Tralee Borough,		1,592	977	220	615	97	395	78	298	63	220	36	157	64	121	32	57	25
Co. Kerry,	Clanmaurice,	47	7	–	40	–	40	2	40	6	38	12	32	9	20	5	11	6
Do.	Corkaguiney,	6,227	4,131	1,219	2,096	422	877	189	455	123	266	43	143	60	100	11	40	29
Do.	Trughenackmy (except portion in the Borough of Tralee)	6,263	3,540	849	2,723	521	1,874	355	1,353	219	998	177	779	230	602	115	372	257
		14,129	8,655	2,288	5,474	1,040	3,186	624	2,146	411	1,522	268	1,111	363	843	163	480	317

Total *Gross* Annual Value, £149,010 1*s.* 11½*d.* Total *Net* Annual Value, £113,588 0*s.* 8*d.* Rate of difference, £31 3*s.* 8½*d.* per cent.

Thomas O'Connell, Clerk of the Union, 21st February, 1843.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Meath.																		
Upper Navan,	Kilcooly,	340	213	38	127	10	89	7	79	9	72	3	63	11	60	6	49	43
Do.	Trim,	390	257	53	133	17	80	16	63	7	47	6	40	6	34	4	28	24
Lower Moyfenragh,	Do.	616	411	68	205	37	137	15	100	8	85	10	77	12	67	11	55	44
Do.	Laracor,	469	305	62	164	24	102	12	78	13	66	2	53	7	51	9	44	35
Do.	Rathmolyon,	433	244	46	189	35	143	22	108	10	86	7	76	12	69	7	57	50
Do.	Rathcore,	473	270	40	203	28	163	23	135	15	112	11	97	23	86	8	63	55
Lune,	Killaconican,	435	292	34	143	22	109	10	87	17	77	8	60	6	52	12	46	34
Do.	Kildalkey,	543	355	62	188	33	126	19	93	15	74	10	59	6	49	11	43	32
Do.	Athboy,	947	685	106	262	47	156	20	109	18	89	11	71	17	60	6	43	37
Upper Deece,	Gallo,	229	140	29	89	7	60	8	53	7	45	3	38	10	35	5	25	20
Lower do.	Galtrim,	209	83	22	126	18	104	8	86	7	78	9	71	8	62	6	54	48
Upper Moyfenragh,	Killyon,	443	280	27	163	32	136	22	104	18	82	10	64	12	54	5	42	37
Co. Kildare.																		
Carbery,	Do.	14	8	–	6	1	6	2	5	–	3	2	3	1	1	–	–	–
	Total in Union,	5,541	3,543	587	1,998	311	1,411	184	1,100	144	916	92	772	131	680	90	549	459
SUMMARY.	Baronies.																	
Co. Kildare,	Carbery,	14	8	–	6	1	6	2	5	–	3	2	3	1	1	–	–	–
Co. Meath,	Lower Deece,	209	83	22	126	18	104	8	86	7	78	9	71	8	62	6	54	48
Do.	Upper do.	229	140	29	89	7	60	8	53	7	45	3	38	10	35	5	25	20
Do.	Lune,	1,925	1,332	202	593	102	391	49	289	50	240	29	190	29	161	29	132	103
Do.	Lower Moyfenragh,	1,991	1,230	216	761	124	545	72	421	46	349	30	303	54	273	35	219	184
Do.	Upper do.	443	280	27	163	32	136	22	104	18	82	10	64	12	54	5	42	37
Do.	Do. Navan,	730	470	91	260	27	169	23	142	16	119	9	103	17	94	10	77	67
		5,541	3,543	587	1,998	311	1,411	184	1,100	144	916	92	772	131	680	90	549	459

Total *Gross* Annual Value, £120,355 12*s.* 6½*d.*

Total *Net* Annual Value, £105,351 6*s.* 10*d.*

Rate of difference, £14 4*s.* 10*d.* per cent.

D. C. O'Reilly, Clerk of the Union. Trim, 5th January, 1842.

Note made on the 15th September, 1842.—There has not been any change in the Valuation since this Return was made. With reference to the Net Annual Value of the Union, the amount should be £105,351 6*s.* 10*d.*, being 10*s.* more than the sum stated in this Return; the mistake occurred when writing up the first Rate—it has been corrected in the Rate made 13th ult.: the error does not affect the Return in any other way.—D. C. O'Reilly.

Observations of the Assistant Commissioner.

The Chairman of the Union, Samuel Winter, Esq., Tullaghard, Trim, states, "I consider the Union has been valued according to the principle of the Poor Law Act, that is, what the land might be considered likely to let for at a fair and reasonable rent. I have no doubt from the great competition for land in this country, that in many instances a higher rent could be obtained than the Valuation; but taken as a whole I believe it is not too low so as to allow a fair *profit* to the Tenant, nor too high for the just claims of the Landlord."

The Clerk states, "I am not a judge of the value of land, but I believe the Valuation made to be according to the letting value, that is, what it would be worth to a Tenant possessing skill and capital to turn the land to the best account; however, there being such competition for land, it would I am sure, in many instances, let at a higher rate than it has been valued at for the purposes of the Poor Rate. There was not a single appeal against the Valuation at the October Sessions."

The number of objections against the Valuation when exhibited for 21 days was 152. The Guardians dismissed 66 of the cases, lowered the Valuator's estimates in 76 cases, and raised his estimates in 8 cases. There are mistakes and discrepancies in the return of quantities in this Union, but not to any great extent; and I think the Guardians will not find much difficulty in correcting the errors.

7th January, 1842.

Wm. John Hancock.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

TUAM UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Galway.																		
Ballymoe,	Clonbern,	943	591	219	352	52	133	32	81	7	49	6	42	7	36	4	29	25
Do.	Tuam,	48	37	5	11	–	6	2	6	1	4	–	3	–	3	1	3	2
Dunmore,	Do.	1,301	842	212	459	132	247	24	115	16	91	11	75	15	64	11	49	38
Clare,	Do.	904	661	108	243	47	135	33	88	23	55	6	32	8	26	5	18	13
Do.	Cummer,	480	344	58	136	17	78	13	61	2	48	3	46	4	43	9	39	30
Do.	Annaghdown,	259	136	89	123	10	34	7	24	–	17	1	17	7	16	2	9	7
Do.	Headford,	945	592	231	353	52	122	17	70	16	53	4	37	9	33	7	24	17
Do.	Donapatrick,	653	344	185	309	40	124	19	84	8	65	6	57	8	51	10	43	33
Do.	Clare Tuam,	460	296	103	164	17	61	10	44	4	34	5	30	3	25	4	22	18
Dunmore,	Kilbannon,	35	21	9	14	–	5	1	5	–	4	1	4	1	3	1	2	1
Do.	Do.	803	610	132	193	14	61	10	47	4	37	2	33	5	31	6	26	20
Do.	Lisgeavy,	1,033	683	231	350	51	119	25	68	6	43	6	37	8	31	4	23	19
Do.	Dunmore,	870	643	118	227	62	109	10	47	7	37	3	30	8	27	2	19	17
Clare,	Killererin,	52	42	2	10	5	8	–	3	–	3	–	3	–	3	–	3	3
Tyaquin,	Do.	579	422	92	157	21	65	17	44	4	27	1	23	3	22	4	19	15
Do.	Do.	125	78	29	47	10	18	1	8	2	7	–	5	1	5	1	4	3
Clare,	Abbey,	579	449	88	130	14	42	7	28	2	21	3	19	2	16	2	14	12
Do.	Do.	60	39	12	21	6	9	2	3	–	1	1	1	–	–	–	–	–
Tyaquin,	Monivea,	55	43	6	12	1	6	1	5	1	4	–	3	1	3	–	2	2
	Do.	264	201	23	63	12	40	3	28	2	25	3	23	7	20	1	13	12
	Total in Union,	10,448	7,074	1,952	3,374	563	1,422	234	859	105	625	62	520	97	458	74	361	287
SUMMARY.	Baronies.																	
Co. Galway,	Ballymoe,	991	628	224	363	52	139	34	87	8	53	6	45	7	39	5	32	27
Do.	Clare,	4,430	2,898	893	1,532	211	639	120	428	58	308	28	250	44	222	42	178	136
Do.	Dunmore,	4,059	2,820	695	1,239	264	544	69	280	33	211	22	178	36	156	23	120	97
Do.	Tyaquin,	968	728	140	240	36	100	11	64	6	53	6	47	10	41	4	31	27
		10,448	7,074	1,952	3,374	563	1,422	234	859	105	625	62	520	97	458	74	361	287

Total *Gross* Annual Value, £105,403 14*s.* 10½*d.*

Total *Net* Annual Value, £86,286 0*s.* 5¼*d.*

Rate of difference, £22 3*s.* 1¼*d.* per cent.

John Hopkins, Clerk of the Union. 30th November, 1842.

Observations of the Assistant Commissioner on the original Return.

The Valuation of the Tuam Union was made by Messrs. Patrick Kirwan and John Griffin, both resident Landholders, well conversant with the value of the lands in the Union. From the Valuation not being as yet open to public inspection, I cannot say what the general opinion of it may be. The Guardians have recently engaged Mr. Redington, a Civil Engineer, to check the quantities given by the Valuators with the Ordnance Survey; any errors as to measurement being thus corrected, I should say that the Valuation may be considered as a fair one, at perhaps from 10 to 15 per cent. below what may be considered the fair letting value of lands in the Union.

Joseph Burke. 19th January, 1842.

In reference to the present Return, Mr. Burke remarks:—During the exhibition of the Valuation but few objections were made, and these were settled by Mr. Griffin, who completed the Valuation after the death of his colleague Mr. Kirwan. Mr. Redington who was engaged to check the measurement, did his duty most satisfactorily, and I have every reason to think from the general opinion on the matter, that the Report already made by me on this Valuation is fully borne out.

TULLAMORE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Westmeath.																		
Moycashel,	Rahugh,	319	159	56	160	34	104	22	70	14	48	5	34	10	29	9	19	10
Do.	Kilbeggan,	1,013	680	134	333	73	199	27	126	24	99	12	75	13	63	15	50	35
Do.	Durrow, *	7	4	1	3	1	2	1	1	–	–	–	–	–	–	–	–	–
King's Co.																		
Ballycowan,	Durrow,	380	193	84	187	47	103	14	56	20	42	6	22	5	16	1	11	10
Do.	Tullamore,	2,242	1,525	345	717	133	372	87	239	54	152	24	98	34	74	15	40	25
Do.	Rahan,	675	343	168	332	54	164	39	110	22	71	17	49	17	32	7	15	8
Ballyboy,	Killoughey,	789	502	137	287	58	150	27	92	21	65	8	44	12	36	8	24	16
Lower Philipstown,	Ballycommon,	157	77	23	80	15	57	12	42	7	30	3	23	4	20	3	16	13
Do.	Kilclonfert,	220	106	26	114	18	88	21	70	15	49	12	34	9	22	4	13	9
Do.	Philipstown,	651	440	100	211	46	111	28	65	8	37	6	29	6	23	4	17	13
Kilcoursey,	Kilmonaghan,	613	397	93	216	35	123	18	88	10	70	5	60	11	55	10	44	34
Do.	Clara,	1,060	762	148	298	61	150	24	89	16	65	9	49	12	40	5	28	23
Upper Philipstown,	Rathfeston,	224	111	42	113	26	71	6	45	8	39	5	31	7	26	4	19	15
Geashil,	Killeigh,	439	297	74	142	20	68	10	48	10	38	3	28	12	25	1	13	12
Do.	Cappincur,	479	270	83	209	40	126	28	86	17	58	8	41	8	33	3	25	22
Do.	Geashil,	489	300	82	189	41	107	26	66	10	40	9	30	6	21	5	15	10
	Total in Union,	9,757	6,166	1,596	3,591	702	1,995	390	1,293	256	903	132	647	166	515	94	349	255
SUMMARY.																		
Co. Westmeath,	Moycashel,	1,339	843	191	496	108	305	50	197	38	147	17	109	23	92	24	69	45
King's Co.	Ballyboy,	789	502	137	287	58	150	27	92	21	65	8	44	12	36	8	24	16
Do.	Ballycowan,	3,297	2,061	597	1,236	234	639	140	405	96	265	47	169	56	122	23	66	43
Do.	Geashil,	1,407	867	239	540	101	301	64	200	37	136	20	99	26	79	9	53	44
Do.	Kilcoursey,	1,673	1,159	241	514	96	273	42	177	26	135	14	109	23	95	15	72	57
Do.	Lower Philipstown,	1,028	623	149	405	79	256	61	177	30	116	21	86	19	65	11	46	35
Do.	Upper do.	224	111	42	113	26	71	6	45	8	39	5	31	7	26	4	19	15
		9,757	6,166	1,596	3,591	702	1,995	390	1,293	256	903	132	647	166	515	94	349	255

Total *Gross* Annual Value, £107,905 10*s.*

Total *Net* Annual Value, £87,818 8*s.*

Rate of difference, £22 17*s.* 5½*d.* per cent.

Thomas Ryan, Clerk of the Union. Tullamore, 3rd December, 1842.

Observations of the Assistant Commissioner.

The Valuation of Tullamore Union is rather high. In most instances it is up to the Rents, and in cases of old takes, beyond. The Valuation is a uniform one.

J. O'Donoghue.

* This portion of Durrow Electoral Division is the small Townland of Balleekbeg, isolated in the Barony of Ballycowan, King's County, to which it has been annexed by a Proclamation of the Lord Lieutenant and Council, dated 9th February, 1842, in pursuance of the General Valuation Act, 6 and 7 Wm. IV.; but as this transfer does not affect the present registered Electors, except as the period of registry shall expire in each case, it has been considered advisable to require the Clerk of the Union to distinguish the number, however few, of the Tenements transferred.

Number of Tenements valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

WATERFORD UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Mun. Borough of Waterford, .	Waterford, . .	3,982	1,931	489	2,051	560	1,562	248	1,002	176	754	112	578	135	466	103	331	228
Co. of the City of Waterford, outside the Municipal Borough,—Parl^{y} Bound^{s}.	Do. . .	652	359	58	293	39	235	27	196	22	169	14	147	29	133	25	104	79
*Do. . .	Faithlegge, . .	73	54	15	19	3	4	–	1	–	1	–	1	1	1	–	–	–
County of Waterford.																		
Gaultier, . .	Do. . .	216	84	36	132	20	96	20	76	6	56	3	50	17	47	8	30	22
Do. . .	Crook, . .	215	83	37	132	20	95	19	75	6	56	3	50	17	47	8	30	22
Do. . .	Kilmacleague, . .	388	142	82	246	46	164	29	118	19	89	14	70	20	56	5	36	31
Do. . .	Rathmoylan, . .	171	98	15	73	11	58	8	47	3	39	3	36	9	33	7	24	17
Middlethird, . .	Ballynakill, . .	184	23	14	161	12	147	18	135	8	117	7	109	15	102	22	87	65
Do. . .	Do. . .	2	–	–	2	–	2	–	2	–	2	–	2	1	2	–	1	1
Do. . .	Kilburn, . .	146	49	15	97	16	82	9	66	4	57	4	53	13	49	11	36	25
Do. . .	Drumcannon, . .	529	161	123	368	84	245	34	161	28	127	19	99	32	80	18	48	30
Do. . .	Island Keane, . .	138	45	21	93	15	72	15	57	5	42	5	37	7	32	4	25	21
Do. . .	Reisk, . .	135	13	19	122	16	103	9	87	11	78	8	67	9	59	8	50	42
Do. . .	Kilmeaden, . .	169	34	30	135	19	105	10	86	5	76	6	71	17	65	6	48	42
Do. . .	Dunhill, . .	171	28	35	143	9	108	12	99	12	87	13	75	20	62	14	42	28
Upperthird, . .	Newcastle, . .	55	9	7	46	6	39	6	33	2	27	2	25	2	23	7	21	14
Do. . .	Do. . .	41	15	8	26	5	18	2	13	1	11	1	10	2	9	2	7	5
Do. . .	Kilbarrymeaden, . .	295	109	66	186	15	120	11	105	12	94	13	82	10	69	16	59	43
Decies Without, . .	Rosmire, . .	111	28	7	83	2	76	7	74	8	67	4	59	19	55	3	36	33
County of Kilkenny.	Do. . .	53	14	3	39	9	36	3	27	2	24	3	22	4	19	4	15	11
Ida, . .	Rathpatrick, . .	197	73	36	124	25	88	12	63	9	51	4	42	11	38	3	27	24
Do. . .	Kilcolumb, . .	233	33	31	200	55	169	34	114	23	80	18	57	18	39	7	21	14
Do. . .	Dunkit, . .	321	66	37	255	44	218	36	174	27	138	22	111	29	89	18	60	42
Do. . .	Kilbride, . .	257	76	37	181	55	144	29	89	21	60	12	39	20	27	2	7	5
Knocktopher, . .	Kilbeacon, . .	30	12	5	18	5	13	5	8	2	3	–	1	–	1	1	1	–
Do. . .	Do. . .	235	107	31	128	28	97	27	69	12	42	6	30	9	24	8	15	7
Do. . .	Kilkeasy, . .	251	77	49	174	22	125	19	103	11	84	16	73	32	57	10	25	15
Iverk, . .	Killahy, . .	111	21	15	90	26	75	8	49	11	41	15	30	7	15	5	8	3
Do. . .	Do. . .	48	15	13	33	15	20	2	5	–	3	–	3	2	3	–	1	1
Do. . .	Kilmacow, . .	269	80	45	189	16	144	22	128	13	106	18	93	33	75	20	42	22
Do. . .	Aglish, . .	150	16	6	134	9	128	11	119	22	108	10	86	42	76	22	34	12
	Rathkyran . .	274	35	40	239	23	199	22	176	28	154	21	126	56	105	21	49	28
	Total in Union, .	10,102	3,890	1,425	6,212	1,230	4,787	714	3,557	509	2,843	376	2,334	638	1,958	388	1,320	932
SUMMARY.	Baronies.																	
Mun. Bor. of Waterford, .	. . . .	3,982	1,931	489	2,051	560	1,562	248	1,002	176	754	112	578	135	466	103	331	228
Co. of the City, Parl^{y} Bound^{s}.	. . . .	4,707	2,344	562	2,363	602	1,801	275	1,199	198	924	126	726	165	600	128	435	307
Co. Waterford, .	Decies Without, . .	53	14	3	39	9	36	3	27	2	24	3	22	4	19	4	15	11
Do. . .	Gaultier, . .	1,174	430	184	744	109	560	94	451	42	357	30	315	78	285	50	207	157
Do. . .	Middlethird, . .	1,345	339	250	1,006	165	756	95	591	67	496	57	429	101	372	68	271	203
Co. Kilkenny, .	Upperthird, . .	447	152	81	295	22	214	20	192	21	172	18	151	31	133	21	102	81
Do. . .	Ida, . .	1,038	260	146	778	184	632	116	448	82	332	56	250	78	194	31	116	85
Do. . .	Knocktopher, . .	597	205	95	392	76	297	54	221	34	167	37	133	48	96	23	48	25
	Iverk, . .	741	146	104	595	63	491	57	428	63	371	49	308	133	259	63	126	63
		10,102	3,890	1,425	6,212	1,230	4,787	714	3,557	509	2,843	376	2,334	638	1,958	388	1,320	932

Total *Gross* Annual Value, £251,697 4*s.* 8½*d.* Total *Net* Annual Value, £200,604 17*s.* 6*d.* Rate of difference, £25 9*s.* 4½*d.* per cent. John De Bourke, Clerk of the Union. 1st December, 1842.

Observations of the Assistant Commissioner.—I was not in charge of this Union at the period the Valuation was made; but, I believe, it is considered a fair one. Richd. M. Muggeridge.

* Memorandum.—A Proclamation by the Lord Lieutenant and Council has been issued, (dated 9th February, 1842) annexing the detached portion of the County of the City to the Barony of Gaultier; but this affects its registered Parliamentary Electors only as the period of Registry in each case shall expire. A further Proclamation has been issued, dated 21st February, 1842, annexing to the County of Waterford, in pursuance of the Act 3 and 4 Vict., c. 109, parts of the City which are outside the Municipal Boundary which declares that the Boundaries "for any purposes of Parliamentary Representation," shall, notwithstanding such alteration

WESTPORT UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Mayo.																		
Burrishoole,	Westport,	19	15	2	4	–	2	1	2	–	1	–	1	–	1	–	1	1
Murrisk,	Do.	2,297	1,937	186	360	79	174	37	95	21	58	7	37	9	30	7	21	14
Do.	Louisburgh,	1,630	1,530	80	100	12	20	4	8	2	4	2	2	–	–	–	–	–
Do.	Clare Island,	606	601	3	5	–	2	–	2	1	2	1	1	–	–	–	–	–
Do.	Aughagower,	1,160	1,083	66	77	7	11	1	4	–	3	1	3	–	2	1	2	1
Burrishoole,	Do.	944	869	62	75	5	13	5	8	1	3	1	2	–	1	–	1	1
Do.	Kilmeena,	1,418	1,208	193	210	12	17	3	5	–	2	–	2	1	2	–	1	1
Do.	Kilmaclaser,	627	529	87	98	8	11	1	3	1	2	1	1	–	–	–	–	–
Do.	Newport,	1,951	1,708	171	243	23	72	16	49	11	33	7	22	5	15	3	10	7
Do.	Achil,	1,058	1,036	7	22	8	15	2	7	3	5	–	2	1	2	–	1	1
Do.	Islandady,	690	607	54	83	17	29	4	12	1	8	–	7	2	7	2	5	3
Carra,	Do.	84	79	5	5	–	–	–	–	–	–	–	–	–	–	–	–	–
Erris,	Ballycroy,	638	589	37	49	4	12	3	8	1	5	1	4	2	3	–	1	1
	Total in Union,	13,122	11,791	953	1,331	175	378	77	203	42	126	21	84	20	63	13	43	30
SUMMARY.	Baronies.																	
Co. Mayo,	Burrishoole,	6,707	5,972	576	735	73	159	32	86	17	54	9	37	9	28	5	19	14
Do.	Carra,	84	79	5	5	–	–	–	–	–	–	–	–	–	–	–	–	–
Do.	Erris,	638	589	37	49	4	12	3	8	1	5	1	4	2	3	–	1	1
Do.	Murrisk,	5,693	5,151	335	542	98	207	42	109	24	67	11	43	9	32	8	23	15
		13,122	11,791	953	1,331	175	378	77	203	42	126	21	84	20	63	13	43	30

Total *Gross* Annual Value, £48,443 15*s.* 6*d.* Total *Net* Annual Value, £39,155 12*s.* Rate of difference, £23 14*s.* 5*d.* per cent.

John Large, Clerk of the Union. 1st October, 1842.

Observations of the Assistant Commissioner on the original Return.

The Valuation of the Westport Union is now being made by Mr. James Harton, C. E., and the above Return comprises the only portion of a Barony in the Union as yet completed. Mr. Harton in a letter to the Poor Law Commissioners, dated 12th February, 1842, says, "My Valuation of the Poor Law Union of Westport, or any other Union I have valued, is upon what I conceive to be a fair and reasonable scale: it is a fair live and let live "Valuation. The opinion of the people is, that it is upon a reasonable scale, and that if they could get their lands within 16 per cent. of my Valuation, they would think they were very well treated. This is always the case in dis- "tricts where the population is very numerous, and the lands let high. If you saw a book of the Valuation of some of the Electoral Divisions of Westport, the holdings are generally from half an acre to 3 acres, the great majority "of them are from 1 to 2 acres extent, and even these are sub-dividing every day, and the poor inhabitants will promise anything to get a spot to erect a kind of a hut upon. Rents have risen to double their proper value in many "places. I have also to state that it is common to see lands let in one part of the Union at 26*s.* per acre, and the people think them very fair, and that the same quality of lands is let in another part of the Union at 20*s.* per acre, "and those last people think them very dear without any cause whatever for such difference of opinion; but my opinion is, that I should keep my Valuation at what I think a fair and reasonable scale upon every part of the Union."

16th February, 1842.

Joseph Burke.

Further Observations.

Since the foregoing were written, the exhibition of the Valuation has taken place, and a Rate has been made. The objections to the Valuation were but few, and no appeal has, I believe, been lodged against the Rate. I have had before me an Abstract of the Rentals of the several proprietors of the Union; and, comparing it with Mr. Harton's Valuation, I should say that the latter is made on a fair and just principle.

2nd January, 1843.

Joseph Burke.

Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

WEXFORD UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Wexford.																		
Borough of Wexford,	Wexford,	2,165	1,192	434	973	160	539	99	379	72	280	79	208	61	129	36	68	32
Barony of Forth, (exclusive of Wexford,)	Do.	329	144	62	185	43	123	30	80	18	50	1	32	6	31	8	25	17
Shelmalier,	Do.	209	86	28	123	27	95	16	68	6	52	15	46	11	31	6	20	14
Do.	Kilpatrick,	350	182	60	168	19	108	14	89	14	75	14	61	13	47	11	34	23
Do.	Ardcolm,	497	262	85	235	33	150	41	117	24	76	7	52	19	45	9	26	17
Ballaghkeen,	Do.	68	35	8	33	6	25	4	19	7	15	–	8	3	8	2	5	3
Bantry,	Killurin,	359	174	71	185	32	114	36	82	13	46	6	33	14	27	1	13	12
Shelmalier,	Do.	285	139	46	146	17	100	15	83	9	68	16	59	14	43	8	29	21
Do.	Taghmon,	974	573	129	401	67	272	56	205	29	149	33	120	29	87	17	58	41
Bargy,	Do.	23	14	2	9	1	7	–	6	–	6	1	6	1	5	1	4	3
Do.	Ambrosetown,	545	340	70	205	32	135	21	103	17	82	12	65	13	53	8	40	32
Do.	Bannow,	528	279	83	249	43	166	24	123	18	99	21	81	13	60	11	47	36
Do.	Kilmore,	658	411	89	247	32	158	26	126	26	100	14	74	21	60	11	39	28
Do.	Mulrankin,	748	462	100	286	46	186	37	140	21	103	17	82	19	65	11	46	35
Forth,	Rathaspick,	567	331	72	236	30	164	18	134	27	116	14	89	29	75	9	46	37
Do.	Moyglas,	396	215	57	181	27	124	16	97	20	81	8	61	13	53	9	40	31
Do.	Roslare,	439	237	70	202	37	132	16	95	17	79	11	62	22	51	10	29	19
Do.	Lady's Island,	391	193	69	198	33	129	28	96	13	68	18	55	19	37	7	18	11
Do.	Tacumpshin,	304	146	26	158	28	132	21	104	18	83	10	65	13	55	11	42	31
	Total in Union,	9,835	5,415	1,561	4,420	713	2,859	518	2,146	369	1,628	297	1,259	333	962	186	629	443
SUMMARY.	Baronies.																	
Borough of Wexford,		2,165	1,192	434	973	160	539	99	379	72	280	79	208	61	129	36	68	32
Co. Wexford,	Ballaghkeen,	68	35	8	33	6	25	4	19	7	15	–	8	3	8	2	5	3
Do.	Bantry,	359	174	71	185	32	114	36	82	13	46	6	33	14	27	1	13	12
Do.	Bargy,	2,502	1,506	344	996	154	652	108	498	82	390	65	308	67	243	42	176	134
Do.	Forth, exclusive of Wexford,	2,426	1,266	356	1,160	198	804	129	606	113	477	62	364	102	302	54	200	146
Do.	Shelmalier,	2,315	1,242	348	1,073	163	725	142	562	82	420	85	338	86	253	51	167	116
		9,835	5,415	1,561	4,420	713	2,859	518	2,146	369	1,628	297	1,259	333	962	186	629	443

Total *Gross* Annual Value, £144,549 15*s*. Total *Net* Annual Value, £113,097 5*s*. Rate of difference, £27 16*s*. 2¼*d*. per cent.

Arthur Neville & Son, Valuators of the Union. 8th January, 1842.

Note made on the 19*th September*, 1842.—I beg to say that there is no alteration whatever as yet made in the Valuation of property liable to Poor Rates, nor in the number of Tenements valued for Poor Rates, in the Wexford Union.

Francis Furlong, Clerk of the Union.

Observations of the Assistant Commissioner.

In this Union the Valuators report that the Valuation is not more than five or six per cent. below the reasonable letting value.

9th January, 1843.

Richd. M. Muggeridge.

No. VII.

Unions in Ireland, with the Extent of each—the Number of Rateable Tenements,—and Annual Value.

Unions.	Counties in which the Townlands of each Union are situated.	Estimated extent in Imperial Acres.	Rateable Tenements.				Net Annual Value.	Gross Annual Value.	Rate of difference per cent. between Net & Gross Value
			Total Number.	Under £5 Value.	At £5 and upwards.	At £50 and upwards.			
							£ s. d.	£ s. d.	£ s. d.
1 Abbeyleix,	Queen's County,	113,400	6,125	3,453	2,672	267	72,816 2 8	95,527 6 7¾	31 3 9
2 Antrim,	Antrim,	116,342	9,303	5,186	4,117	346	100,593 0 0	116,944 0 0	16 5 1
3 Ardee,	Louth and Meath,	95,039	3,998	1,408	2,590	421	92,301 16 0½	106,040 2 3½	15 15 0
4 Armagh,	Armagh and Tyrone,	154,281	18,342	8,295	10,047	310	175,460 6 0	212,839 0 1½	21 6 0¾
5 Athlone,	Roscommon and Westmeath,	199,109	10,805	5,710	5,095	365	110,113 10 0	146,818 0 0	33 5 9
6 Athy,	Kildare and Queen's County,	161,878	8,159	4,686	3,473	486	99,500 0 0	126,659 0 0	27 5 10¾
7 Bailieborough,	Cavan and Meath,	88,021	6,474	3,153	3,321	74	52,029 0 0	63,681 9 3	22 7 11
8 Ballina,	Mayo and Sligo,	507,154	23,919	20,031	3,888	166	96,221 0 0	135,794 0 0	41 2 6½
9 Ballinasloe,	Galway and Roscommon,	126,944	15,841	9,681	6,160	486	155,587 10 0	180,781 19 3½	16 3 10½
10 Ballinrobe,	Galway and Mayo,	190,635	13,305	10,073	3,232	197	82,805 12 0	100,522 9 8	21 7 11
11 Ballycastle,	Antrim,	102,530	3,571	938	2,633	56	39,054 5 0	47,396 11 9	21 7 2½
12 Ballymena,	Antrim,	161,326	11,500	5,691	5,809	124	94,403 0 0	–	–
13 Ballymoney,	Antrim and Londonderry,	127,057	7,903	3,373	4,535	90	73,017 18 0	91,775 9 3½	25 13 9
14 Ballyshannon,	Donegal, Fermanagh, and Leitrim,	137,024	6,961	4,003	2,953	39	51,435 12 5	64,488 12 0	25 7 6½
15 Balrothery,	Dublin,	76,988	4,448	2,543	1,905	429	91,713 1 3	102,868 19 9¾	12 3 3¼
16 Baltinglas,	Carlow, Dublin, Kildare, & Wicklow	143,935	5,997	2,808	3,189	414	92,577 9 4	102,279 3 7	10 9 7
17 Banbridge,	Armagh and Down,	124,806	16,387	9,756	6,631	181	121,832 15 0	146,199 11 0	20 0 0
18 Bandon,	Cork,	143,460	7,504	2,615	4,889	521	136,006 13 0	155,274 5 0	14 3 3¾
19 Bantry,	Cork,	137,256	6,131	3,598	2,533	63	71,682 13 5	–	–
20 Belfast,	Antrim and Down,	47,702	18,454	8,115	10,339	1,008	259,300 19 6	319,804 10 9	23 6 8
21 Boyle,	Mayo, Roscommon, and Sligo,	181,293	11,335	6,440	4,895	187	81,262 6 0	98,079 6 5	20 13 10½
22 Cahirciveen,	Kerry,	146,296	5,025	3,359	1,666	13	27,699 10 0	35,813 18 9	29 5 10½
23 Callan,	Kilkenny and Tipperary,	106,633	5,770	2,841	2,929	361	84,915 7 9½	107,833 5 0	28 19 8¼
24 Carlow,	Carlow, Kildare, and Queen's Co.	179,709	10,865	5,007	5,858	826	173,930 1 0	216,778 18 1	24 12 8½
25 Carrickmacross,	Monaghan,	60,459	6,235	3,203	3,032	60	46,257 0 0	54,869 17 0	18 12 3½
26 Carrick-on-Shan^{n}.	Leitrim and Roscommon,	132,516	10,333	6,647	3,686	114	61,450 2 4	74,817 4 6½	21 15 0½
27 Carrick-on-Suir,	Kilkenny, Tipperary, and Waterford,	105,543	5,622	2,907	2,715	389	90,015 15 3	122,166 3 5	35 14 4
28 Cashel,	Tipperary,	141,360	10,091	5,606	4,485	536	129,456 16 0	167,695 14 8	29 10 9
29 Castlebar,	Mayo,	148,477	10,278	7,864	2,414	84	50,997 15 2½	58,476 13 8½	14 13 3½
30 Castleblayney,	Armagh and Monaghan,	93,504	11,347	6,705	4,642	40	65,623 17 6	78,008 15 7¼	18 17 7
31 Castlederg,	Tyrone,	91,758	2,420	873	1,547	23	21,814 16 6	28,169 15 4	29 2 7¾
32 Castlerea,	Galway, Mayo, and Roscommon,	239,565	16,514	11,192	5,322	282	114,349 19 6	135,677 16 7⅝	18 13 0¼
33 Cavan,	Cavan,	178,723	12,225	3,943	8,282	194	124,737 6 6	168,998 4 5	35 9 7¾
34 Celbridge,	Dublin, Kildare, and Meath,	85,400	3,669	1,408	2,261	623	131,857 4 4	146,005 9 7	10 14 7
35 Clifden,	Galway,	191,426	6,213	5,286	927	20	20,842 12 0	30,221 2 0	44 19 11
36 Clogheen,	Limerick and Tipperary,	73,113	8,077	5,413	2,664	178	60,993 6 5	83,938 18 8½	37 10 8¾
37 Clogher,	Monaghan and Tyrone,	101,203	6,068	2,520	3,548	64	42,503 4 0	–	–
38 Clones,	Fermanagh and Monaghan,	71,566	6,348	2,837	3,511	83	55,298 15 5	66,216 14 1	19 14 10¼
39 Clonmel,	Tipperary and Waterford,	89,953	5,327	2,488	2,839	422	89,200 6 4½	110,378 6 9	23 14 10
40 Coleraine,	Antrim and Londonderry,	112,176	6,518	2,349	4,169	176	77,030 0 0	100,522 9 2½	30 9 11
41 Cookstown,	Tyrone,	96,730	7,513	3,861	3,652	57	57,015 7 8	75,849 14 8	33 0 8
42 Cootehill,	Cavan and Monaghan,	104,988	8,427	2,225	6,202	95	81,904 10 0	107,796 10 7	31 12 3
43 Cork,	Cork,	142,688	26,351	13,950	12,401	1,883	378,891 11 10½	486,247 6 6	28 6 8
44 Donegal,	Donegal,	156,890	5,419	3,245	2,174	29	32,085 10 0	45,315 2 6	41 4 7¾
45 Downpatrick,	Down,	147,367	16,950	9,391	7,559	449	167,490 0 0	199,484 9 0	19 2 0½
46 Drogheda,	Louth and Meath,	101,042	7,801	3,928	3,873	565	128,214 4 10¾	149,043 19 10	16 4 9¾
47 Dublin, North,	Dublin,	38,917	13,954	3,463	10,491	2,240	399,071 13 11	505,318 7 9	26 12 5½
48 Dublin, South,	Dublin,	44,474	19,173	4,197	14,976	3,213	561,587 12 1	722,836 12 0	28 14 4
49 Dundalk,	Armagh, Louth, and Monaghan,	104,372	8,013	3,789	4,224	355	87,249 3 3	104,698 19 0	19 19 11¾
50 Dunfanaghy,	Donegal,	128,220	–	–	–	–	–	–	–
51 Dungannon,	Tyrone,	102,474	10,660	4,682	5,978	99	89,816 16 11	110,071 8 1	22 11 0¼
52 Dungarvan,	Waterford,	163,826	6,738	3,568	3,170	459	93,719 16 0	107,618 17 1	14 6 7¼
53 Dunmanway,	Cork,	89,802	2,253	755	1,498	178	43,157 17 6	49,271 18 2	14 3 4
54 Dunshaughlin,	Dublin and Meath,	109,096	2,516	856	1,660	595	117,323 17 2½	126,817 2 8½	8 1 10
55 Edenderry,	Kildare, King's Co., and Meath,	140,396	6,294	4,075	2,219	467	98,731 7 10	116,733 4 2	18 4 7¾
56 Ennis,	Clare,	143,339	8,270	3,494	4,776	421	132,618 8 10	154,608 0 1¾	16 11 7
57 Enniscorthy,	Carlow and Wexford,	192,601	11,464	6,019	5,445	348	126,153 3 4½	158,961 17 3¾	26 0 1½
58 Enniskillen,	Cavan, Fermanagh, and Tyrone,	231,961	10,267	4,689	5,578	158	89,267 4 5	107,120 13 0	20 0 0
59 Ennistymon,	Clare,	152,609	6,218	3,266	2,952	247	67,486 17 0	103,680 2 11¼	53 12 7½
60 Fermoy,	Cork,	195,316	13,863	8,610	5,253	649	156,758 17 7	192,928 14 0	22 9 11¾
61 Galway,	Galway,	217,814	11,983	7,014	4,969	257	105,154 18 4	131,597 8 6	25 2 11
62 Glenties,	Donegal,	260,525	–	–	–	–	–	–	–
63 Gorey,	Wexford,	121,585	6,422	3,050	3,372	401	94,655 7 2	117,101 13 10½	23 14 3¼
64 Gort,	Clare and Galway,	89,828	6,590	3,837	2,753	116	53,241 14 6¼	62,233 16 7	16 17 9¼
65 Gortin,	Tyrone,	111,248	2,402	1,274	1,128	11	15,630 3 9	19,023 2 2	21 14 1¾
66 Granard,	Cavan, Longford, and Westmeath,	138,907	6,821	2,356	4,465	271	90,040 10 0	113,254 7 8	25 15 7½
67 Inishowen,	Donegal,	159,323	6,252	3,533	2,719	31	37,493 16 0	–	–

Unions.	Counties in which the Townlands of each Union are situated.	Estimated extent in Imperial Acres.	Rateable Tenements. Total Number.	Under £5 Value.	At £5 and upwards.	At £50 and upwards.	Net Annual Value. £ s. d.	Gross Annual Value. £ s. d.	Rate of difference per cent between Net & Gross Value £ s. d.
68 Kanturk,	Cork and Kerry,	247,049	6,977	2,829	4,148	658	132,085 2 4	152,447 9 6	15 8 3¾
69 Kells,	Cavan, Meath, and Westmeath,	114,520	6,632	4,120	2,512	453	124,330 18 10	146,211 4 7¾	17 11 2¾
70 Kenmare,	Kerry,	271,245	4,677	2,989	1,688	15	25,347 0 0	31,003 13 9	22 6 4
71 Kilkeel,	Down,	81,726	5,762	3,407	2,355	44	36,649 10 0	43,673 19 9	19 3 4
72 Kilkenny,	Kilkenny,	275,825	16,408	8,290	8,118	1,029	242,776 7 9	301,553 12 10	24 4 2¼
73 Killarney,	Kerry,	253,269	9,978	5,600	4,378	236	89,348 17 6	113,441 4 5¼	26 19 3½
74 Kilmallock,	Cork and Limerick,	151,179	11,404	6,755	4,649	982	178,292 15 0	217,431 2 4½	21 19 0½
75 Kilrush,	Clare,	115,746	8,103	4,017	4,086	74	58,269 11 7	80,621 8 0	38 7 2
76 Kinsale,	Cork,	77,770	4,121	1,367	2,754	385	84,944 17 3½	99,801 14 11½	17 9 9½
77 Larne,	Antrim,	117,733	4,770	1,700	3,070	220	67,543 10 6	84,429 8 1½	24 19 11¾
78 Letterkenny,	Donegal,	101,998	–	–	–	–	–	–	–
79 Limerick,	Clare and Limerick,	124,130	13,459	5,891	7,568	1,039	228,970 1 0	275,140 2 6	20 3 3¼
80 Lisburn,	Antrim and Down,	119,300	13,875	7,322	6,553	319	129,908 10 0	141,316 13 6	8 15 7½
81 Lismore,	Waterford,	95,397	3,744	1,604	2,140	255	64,708 5 0	75,128 12 9	16 2 0½
82 Lisnaskea,	Fermanagh,	98,147	4,917	1,709	3,208	72	47,521 12 4	55,941 5 8	17 14 4
83 Listowel,	Kerry,	209,261	12,064	7,682	4,382	236	95,482 8 4	123,552 0 9½	29 7 11½
84 Londonderry,	Donegal and Londonderry,	139,199	6,975	2,229	4,746	409	111,913 18 11	144,456 7 6	29 1 6¾
85 Longford,	Longford and Roscommon,	208,625	16,067	9,288	6,77	308	135,984 16 8¼	172,174 14 11½	26 12 2¼
86 Loughrea,	Galway,	126,095	11,004	6,518	4,486	258	94,812 11 1	110,285 9 10	16 6 4¼
87 Lowtherstown,	Fermanagh and Tyrone,	75,783	4,955	1,953	3,002	40	43,910 0 0	53,848 6 0	22 12 8
88 Lurgan,	Antrim, Armagh, and Down,	80,120	13,569	8,928	4,641	183	88,118 8 1	114,517 11 2	29 19 2
89 Macroom,	Cork,	194,981	4,866	1,556	3,310	460	94,941 3 6	–	–
90 Magherafelt,	Londonderry,	155,847	11,219	5,873	5,346	58	75,317 15 6	92,572 18 2	22 18 2½
91 Mallow,	Cork,	151,050	6,805	3,147	3,658	779	143,019 7 10	160,658 3 8	12 6 7¾
92 Manor Hamilton,	Leitrim,	157,159	7,371	4,010	3,361	35	43,324 15 3½	53,350 4 4	23 2 10
93 Midleton,	Cork,	145,683	8,685	3,698	4,987	765	163,297 1 0	188,201 7 9½	15 5 0
94 Milford,	Donegal,	112,748	–	–	–	–	–	–	–
95 Mohill,	Leitrim,	137,768	11,592	7,687	3,905	50	57,210 0 0	75,988 0 0	32 16 5½
96 Monaghan,	Monaghan,	112,043	10,585	3,810	6,775	125	94,855 16 0	113,036 9 10	19 3 4
97 Mountmelick,	King's Co. and Queen's Co.	220,968	12,535	8,714	3,821	270	95,933 3 7	133,419 11 0	39 1 6
98 Mullingar,	Westmeath,	251,054	11,830	6,853	4,977	836	192,373 1 6	219,265 19 8	13 19 7
99 Naas,	Kildare and Wicklow,	199,335	8,570	5,087	3,483	677	134,695 9 6	178,548 18 9	32 11 1¾
100 Navan,	Meath,	93,327	6,592	4,262	2,330	494	111,168 2 6½	128,281 9 1½	15 7 10½
101 Nenagh,	Tipperary,	184,712	11,082	5,773	5,309	489	136,655 14 8	176,153 11 9½	28 18 0¾
102 Newcastle,	Limerick,	132,895	7,034	3,348	3,686	555	113,218 10 0	138,846 2 5	22 12 8½
103 New Ross,	Carlow, Kilkenny, and Wexford,	186,596	9,825	3,945	5,880	347	110,187 16 0	146,565 17 0	33 0 3½
104 Newry,	Armagh and Down,	137,911	18,557	10,427	8,130	179	136,432 0 0	163,971 0 0	20 3 8½
105 Newtownards,	Down,	93,924	13,017	8,560	4,457	336	120,287 0 0	143,342 0 2	19 3 3¾
106 N. T. Limavady,	Londonderry,	150,623	4,366	1,174	3,192	151	65,555 8 10	75,935 0 2	15 16 8
107 Oldcastle,	Cavan, Meath, and Westmeath,	108,568	5,669	2,489	3,180	244	79,841 0 0	99,776 18 2	24 19 4¼
108 Omagh,	Tyrone,	174,603	9,104	4,094	5,010	67	75,330 10 0	97,929 13 0	30 0 0
109 Parsonstown,	King's Co., and Tipperary,	150,140	8,734	4,650	4,084	384	109,505 14 0	138,647 19 10	26 12 2¾
110 Rathdown,	Dublin and Wicklow,	51,154	6,251	2,651	3,600	761	164,473 14 6	196,300 11 0¼	19 7 0
111 Rathdrum,	Wicklow,	207,358	8,298	4,140	4,158	767	117,613 14 10	152,473 2 8	29 12 9
112 Rathkeale,	Limerick,	108,340	7,182	2,612	4,570	649	139,246 18 0	163,637 19 10	17 10 3¾
113 Roscommon,	Galway and Roscommon,	176,775	13,161	9,993	3,168	291	86,661 16 2	113,814 11 1	31 6 7½
114 Roscrea,	King's Co., Queen's Co., & Tipperary,	155,374	7,959	3,836	4,123	367	102,762 7 0	133,338 4 7½	28 19 6
115 Scariff,	Clare and Galway,	108,975	5,177	3,020	2,157	106	44,521 0 0	56,903 6 4½	27 16 2¾
116 Shillelagh,	Carlow and Wicklow,	58,577	4,484	1,775	2,709	292	67,681 15 5	84,495 1 0½	24 16 9¾
117 Skibbereen,	Cork,	236,398	7,380	2,551	5,329	197	97,853 0 0	107,500 0 0	9 17 2
118 Sligo,	Sligo,	254,995	17,710	9,259	8,451	305	145,940 5 0	191,546 11 6¾	31 4 11¾
119 Strabane,	Donegal and Tyrone,	134,209	6,595	2,441	4,154	145	80,886 9 5	100,618 12 9	24 7 10¾
120 Stranorlar,	Donegal,	113,955	4,653	2,948	1,705	36	29,479 17 0	35,375 16 4½	19 19 11¾
121 Swinford,	Mayo and Sligo,	133,026	12,195	8,949	3,246	50	57,561 15 0	72,316 14 0½	25 12 7¾
122 Thurles,	Tipperary,	125,139	10,371	5,670	4,701	340	110,473 6 0	150,650 11 6¼	36 7 4
123 Tipperary,	Limerick and Tipperary,	185,561	8,999	4,434	4,565	580	148,133 16 1	204,260 12 9	37 17 9½
124 Tralee,	Kerry,	350,722	14,129	8,655	5,474	317	113,588 0 8	149,010 1 11¼	31 3 8¼
125 Trim,	Kildare and Meath,	113,529	5,541	3,543	1,998	459	105,351 6 10	120,355 12 6½	14 4 10
126 Tuam,	Galway,	135,233	10,448	7,074	3,374	287	86,286 0 5¼	105,403 14 10½	22 3 1¼
127 Tullamore,	King's Co. and Westmeath,	157,968	9,757	6,166	3,591	255	87,818 8 0	107,905 10 0	22 17 5½
128 Waterford,	Kilkenny and Waterford,	146,467	10,102	3,890	6,212	932	200,604 17 6	251,697 4 8½	25 9 4½
129 Westport,	Mayo,	341,117	13,122	11,791	1,331	30	39,155 12 0	48,443 15 6	23 14 5
130 Wexford,	Wexford,	111,200	9,835	5,415	4,420	443	113,097 5 0	144,549 15 0	27 16 2¼
Totals for 126 Unions,			1,159,374	617,304	542,070	46,437	13,296,708 12 8½	–	–
Estimate for *four* Unions in Donegal, (viz.: Dunfanaghy, Glenties, Letterkenny, and Milford,) where the Valuations are not complete; founded on an average of the Totals for three Unions in that County, already valued, viz.:— Donegal, Inishowen, and Stranorlar,			21,764	12,968	8,796	128	132,078 4 0	–	–
Totals for Ireland,		18,914,027	1,181,138	630,272	550,866	46,565	13,428,786 16 8½	–	–

LETTERS EXPLANATORY OF THE RATE OF DIFFERENCE BETWEEN AMOUNTS OF NET AND GROSS VALUE IN THE FOREGOING STATEMENT.

CASTLEDERG UNION.

Castlederg Workhouse, 31st January, 1842.

SIRS,—In reply to your letter of the 27th instant, I have to state that after a careful examination of the Rate Books I find them correctly added up; and by way of explanation, I herewith forward two copies of the following Electoral Divisions, viz.:—

DRUMQUIN WEST ELECTORAL DIVISION—for example,

	£	s.	d.
Net Annual Value,	950	5	0
Landlords' Rate, estimated at 6*d.* per £	23	15	1½
Tenants' do. do. ,, do. ,, £	23	15	1½
Tenants' Taxes, and County Cess, &c. &c.	155	4	11
Tenants' Repairs and Insurance,	163	10	0
Making in all a Gross Annual Value of	£1,316	10	2

Making 28⅓ per cent. on the Net Annual Value.

KILLETER ELECTORAL DIVISION.

	£	s.	d.
Net Annual Value,	1,274	0	0
Landlords' Rate, estimated at 6*d.* per £	31	17	0
Tenants' do. do. ,, do. ,, £	31	17	0
Tenants' Taxes and County Cess, &c. &c.	204	3	5½
Tenants' yearly Repairs and Insurance,	215	14	0
Gross Annual Value,	£1,757	11	5½

Making nearly 38 per cent. on the Net Annual Value.

The other Divisions varying in the per centage according to the Public Taxes, &c., &c.

I have further to state that the Items, 'Tenants' Taxes,' and 'County Cess,' were taken from the County Cess Collectors' Books, and the Items 'Tenants' Repairs and Insurance,' were taken from the Union Valuator's Book, in January, 1841.

I remain, Sirs, your obedient Servant,

DAVID JOHNSTON,
Clerk to the Guardians.

To The Poor Law Commissioners, Dublin.

COLERAINE UNION.

Coleraine, 2nd February, 1842.

SIR,—In reference to the Poor Law Commissioners' letter of the 27th ult., I beg leave to state, that having carefully examined the Valuation of the Coleraine Union, I found in one Division £600 too much returned in the gross amount of that Division, and in another a like error of £260 16*s.* 6*d.*

These errors existed only in the Abstract of the Valuation of the Union, and the Valuators say that they arose from inadvertence in the persons whom they employed to copy for them.

The Valuation of the Union now stands thus:—

Net.	Gross.
£78,036 10*s.*	£101,740 18*s.* 7½*d.*

The difference between these sums is about 30⅜ per cent. on the Net Value

The usual per centage for Repairs, Taxes, and other Public Charges, on Tenements within the Union, when the Tenement comprises House and Land, is 27½; and the per centage for Repairs, &c., on Houses in town is two-fifths of the Net Value, or 40 per cent.

In the Coleraine Union are the following Divisions which have high per centage for the above items:—

	Net Value.	Gross.	Per Centage.
Coleraine,	£13,246	£17,700 19 6	33⅝
Bushmills,	4,836½	6,256 0 9	29⅓
Garvagh,	3,959½	5,230 0 0	32⅑
Portstewart,	5,845¼	7,763 11 5	32⅝
Portrush,	6,161¼	8,720 14 7½	41½⅘

In the Portrush Division, there is, besides the Fisheries, a Harbour, the Net Annual Value of which is stated at £500, and the Gross Value at £1,250, the per centage being at the rate of £150.

A question may arise as to why the Bushmills Division, which comprises within it the Town of Bushmills, has a lower per centage for Repairs, &c. than Garvagh Division, which comprises within it the Town of Garvagh, as each of these Divisions returns two Guardians; this I account for, by observing that the average Acreable Value of the Bushmills Division is 18*s.* while that of Garvagh is only 13*s.*, and that the higher the Value of the Land in any Division (while the Value of the Houses remains the same) the lower will be the per centage for Repairs, &c.—and the contrary.

Thus, suppose that the Valuation of Houses detached from Land in each of two Divisions is £1000, and that the Valuation of Land in one of these Divisions is £4000, and in the other £2000; the per centage for Repairs will be the lower in that Division which has in it Land to the Value of £4000, for the per centage on the £1000 is 40, and on the £4000 and £2000 respectively 27½. Therefore we have 1000 × 4000 × 400 × 1100 and 1000 × 2000 × 400 × 550 or 6500 and 3950 for the Gross Values.

In the former of these 5000 gives for Repairs, &c., 1500 or three-tenths of the Net Value, and in the latter 3000 gives for the same 950 or nineteen-sixtieths of the Net Value.

The per centage in the former being 30, and in the latter 31⅔.

The Town of Portstewart has also a high per centage for Repairs, &c., because that Houses, which are so often untenanted, require to have a larger sum (in proportion to their Letting Value) laid out on them to keep them in tenantable repair, than Houses which are seldom untenanted.

The same thing applies to Portrush.

I have the honor to be, Sir, your very obedient Servant,

Arthur Moore, Esq.

EDWARD FLEMING,
Clerk of the Union.

COOTEHILL UNION.

Office of Poor Law Guardians, Cootehill,
2nd February, 1842.

SIR,—In reply to your note of the 27th ultimo, I beg to submit the following statement relating to the difference between the Total Gross and Net Value of the Tenements in Cootehill Union.

From my local knowledge of the Union, I do respectfully say that the Valuator was fully justified in making so great an allowance as 31⅔ per cent. for the Annual Repairs, Taxes, &c., for the following reason, viz.:—

The Annual County Cess on 103,000 Statute Acres, (exclusive of Waste and Water), at (the average) 2*s.* 2*d.*, per	£10,779	6	10
The Annual Repairs, &c., of 8,500 Houses (exclusive of Office Houses), about the average of 27*s.* 6*d.* per	11,700	0	0
Rate at 10*d.* in the Pound on £81,904 10*s.* (Total Net Value),	3,412	13	9
Difference between Gross and Net Value,	£25,892	0	7

The County Cess is considered exceedingly heavy in both Counties, Cavan and Monaghan.

I have the honor to be, &c.,

To Arthur Moore, Esq.
Poor Law Commission Office.

SAMUEL CORNELIUS,
Clerk of the Union.

SOUTH DUBLIN UNION.

Office of Poor Law Guardians,
28th January, 1842.

GENTLEMEN,—In reply to your communication of the 27th inst., I beg to observe, that I have no reason to doubt the accuracy of the Tots of the Total Gross and Net Value of Tenements in the South Dublin Union, and that I cannot account for making so great an allowance as 31⅔ per cent. for Annual Repairs, &c.; but I would observe, that the allowance should be much greater were all the columns properly filled; and, looking at the Rural Valuation Books, it would appear (from the absence of any scale whatever beyond the column of "Tenants' Rates,") that the charges were computed, not according to any scale, but from the sums found to have been paid in a year on each parcel of Property.

I have the honor to be, &c.,

To The Poor Law Commissioners.

WILLIAM KENNEDY,
Clerk of the Union.

NORTH DUBLIN UNION.

Office of Guardians, North Dublin Union,
3rd February, 1842.

SIR,—With reference to your memorandum of the 27th ultimo, on the subject of the difference between the Total Amounts of the Gross and Net Value of the Union, I beg to state that the Books have been examined according to your request, and the additions of the Entries found correct; and as to my explaining the Valuator's reason for making so great an allowance as 26⅔ per cent. for the Annual Repairs, Taxes, &c.; I can only state that I am pretty certain, from inquiry which I have made since I received your memorandum, that 30 per cent. would be nearer the truth. The Taxes, and other public charges in the City,

amount, I believe, to nearly 25 per cent. The estimated allowance for Repairs and Insurance, entered in the Rate, is 12½ per cent. In the Rural Divisions of the Union, the Gross Value, of course, bears a much less proportion to the Net Value than in the City; the allowance made by the Valuator is, on the average, about 15½ per cent. In the City the allowance made by him is about 31 per cent. In the 26⅔ per cent. you are aware, of course, that both are mixed up.

I am, Sir, yours, &c.

J. H. Crean,

Clerk of the Union.

Arthur Moore, Esq.,
Poor Law Commission Office.

ENNISTYMON UNION.

6th February, 1842.

Sir,—In reply to the Commissioners' Letter dated 27th January last, respecting the reason why the difference between the Total Gross and Net Value, should be more than 53 per cent.

I have, as directed, carefully examined the entries, and found them to be correct;—and the best reason I can assign for this difference, is, that the several Tenements within this Union are situated so, that it requires more to keep them in repair, than almost the Tenements in any other Union in the County, from its contiguity to the sea on all sides, which subjects them to the effects of storms and inclement seasons, and also that the land in almost all parts of this Union is so miserably poor that it requires a great deal more money and pains to keep it in its present state of value, than other lands which are differently circumstanced, besides that from the great quantity of Public Works always in this Union and County, the Taxes and other Public Charges are very high.

I have the honor to be, &c.

Michael M'Donough,

Clerk of the Union.

To Wm. H. T. Hawley, Esq. &c.

GRANARD UNION.

Office of Poor Law Guardians, Granard,
2nd February, 1842.

Gentlemen,—In reply to your communication of the 27th January, requiring the reason for making so great an allowance as 27⅞ per cent. for Repairs, Taxes, and other Public Charges on Tenements within the Union.

For your information I beg to state that I have checked the addition of all the Schedules, and found many of them incorrect, yet on the whole the difference is very small. They are as follow, viz.:—

	Net Value. £	s.	d.		Gross Value. £	s.	d.
Per Schedule, - -	89,676	7	0	—	114,549	5	11
By my addition, -	89,646	11	0	—	114,897	3	8

I have also consulted the Valuator, who states that unless under peculiar circumstances, the Public Cess or County Rate in many parts of the Union amounts to more than 2*s.* 6*d.* in the Pound on the Net Annual Value, that the allowance for Repairs and Insurance is, unless under peculiar circumstances, about 5*s.* in the Pound on the Net Annual Value, and that the assumed Rate for Poor Rate is 10*d.* in the Pound on the Net Annual Value, making in all the sum of 8*s.* 4*d.*, on the Net Annual Value, which would be 41⅔ per cent. more than the Net Annual Value. But from the peculiar circumstances alluded to, such as Mountain and Boggy land, where the Cess and Charges are much less than on the good land, it reduces the whole to 27⅞ per cent.

I have the honor to be, &c.

Bernard M'Manus,

Clerk of the Union.

To The Poor Law Commissioners.

KILLARNEY UNION.

Newcastle, Ballyporeen, 1st February, 1842.

Sir,—I received a communication this day from the Clerk to the Killarney Poor Law Guardians, to learn why so great a difference as 27 per cent. existed between the Net and Gross Valuation of that Union. As Valuator of that Union, as also the Union of Listowel, in the County Kerry, I beg leave (although, perhaps, not in order), to offer you a few observations.

I will take in the Killarney Union the three principal Columns causing this difference,—"Tenants' Taxes and other Public Charges,"—"Tenants' Repairs and Insurance,"—and "Tenants' other Expenses," in the above Union. Under these heads, I find the 1st stated is about 10 per cent. on the Net Value; the 2nd, about 7 per cent.; and the 3rd, about 8 per cent.

difference. Of course no explanation is necessary on the Columns—"Landlords' and Tenants' Rates," being a calculation of 5*d.* in the Pound on the Net Value. Before I proceed I must premise by stating, the poorer a County or District is, the greater will be the *difference between the Net and the Gross Value;* as an illustration I would take the County Kerry, for County Charges. By the Ordnance Survey, the County Kerry is of greater extent than the County Tipperary; the Rental or Value of Kerry, at the highest, does not exceed £400,000. Tipperary, at least, is treble that. Then it is clear that County Rates on £400,000 must be greater than on that which yields £1,200,000: at least so have I, (*being also Valuator of the Cashel Union,*) *found them.* In many *recent* lettings in the Killarney Union I have found the Rent £20 per year, the County Rates £30 per year, on coarse mountainous Farms. But practically speaking, let me take up any of the Electoral Divisions in the Killarney Union, say *Killaha**, where the Contents are 36,531A., 3R., 10½P., the Net Value £4,272 5*s.*, being at the rate of about 2*s.* 3*d.* per acre. In this Electoral Division, there are about 403 Houses,—(those under Mr. Herbert, of a very good description with excellent Out-Offices), and I find for Repairs and Insurance I only allow £264 8*s.* 3*d.*, being at the rate of about 13*s.* to each; and yet these houses in mountainous districts are very comfortable, and I consider I was *low* in the estimate I made for these Repairs and Insurances. I will now go to the last of the Items forming the Gross Value, that is, "*Tenants' other Expenses.*" This item in the Killarney Union is full 8 per cent. on the Net Value, and no wonder it should, when I often valued over 500 acres of ground to £20, where the keeping up of it, in its actual state, for Sewerage, Drainage, Fencing, Embanking, &c., would, at a moderate calculation, cost from £6 to £7. I often valued in the Cashel Union, 20 acres of land to £70, and "*the other Expenses*" on this compact little spot, to about £1 per year, whilst on £20 for the same purpose I laid £7 in Kerry, making a difference on this item alone in such a case of nearly 25 per cent. I also found that on this £20, as already stated, as much should be allowed for Repairs and Insurance, as on the Occupier where the land was good and valued at £70 for 20 acres. I am sure so far as County Charges are concerned, I need give no other explanation, as it is self-evident a poor County, of little value and great extent, must be mulcted in a higher sum than a rich County of treble its value and resources. In the Union of Listowel, from the same cause, I find the difference between the Net and Gross Value to be over 29 per cent. Any other information in my power, if required, I will feel great pleasure in communicating to the Poor-Law Commissioners. It would be impossible for the Clerk, or the Guardians of the Killarney Union to answer these questions; so, for fear of any misconception, I take the liberty of writing to you, at the same time also giving the Clerk to the Killarney Guardians the desired information. As I live at least 80 miles from Killarney, any commands directed to me, Newcastle, Ballyporeen, will be attended to. I have the honor to be, &c.

THOMAS O'BRIEN,
Poor Law Valuator, Killarney Union.

P.S.—Take in Killarney Union those Electoral Divisions where the land is bad,—as Kilcummin, and Knockane;—the difference between Net and Gross Value in those two Divisions is about 30 per cent. Take Molahiff Electoral Division where the land, considering Kerry, is good; the difference there is about 24¼ per cent.—even within the Union, proving what I have already stated, "That the poorer the land of a District the greater will be the difference between the Net and Gross Value." The same is also applicable to Houses in Towns or Villages that would bring but a small Rent.

* Killaha Electoral Division.—The difference between the Net and Gross Value is over 29 per cent.

LONGFORD UNION.

Office of Poor Law Guardians, Longford,
31st January, 1842.

SIR,—I received your circular of the 27th instant, calling on me to examine the Valuation Books lest a mistake might have occurred, which caused an allowance to appear of 26⅜ per cent. for Taxes, Repairs, and other Charges on the Tenements within the Union; and if I found the Totals to be correct, to explain why so great an allowance has been made.

Having found, after a careful examination, that the Totals were correctly made up, and after giving much consideration to the subject, the only way I can account for so great a difference appearing between the Net and Gross Annual Value is, because the small holdings (from 10*s.* to 30*s.*) are very numerous in the Union, and generally in such bad condition that the sums stated for their Repairs and Insurance, is on an average over 50 per cent. for each.

In proportion as the value increases from 30*s.* upwards, the sum allowed for Repairs and Insurance is generally lower, but the County Cess is heavy, being upwards of 4*s.* per acre, and in addition the *year's* Poor Rate at 10*d.* per pound is added in the Gross Value.

I herewith annex a short abstract taken from a Townland in the Electoral Division of Killashee, by which it will be seen that the small holdings are valued as I have stated, and the sum charged for Repairs and Insurance on such holdings is considerably over 50 per cent.; and on reference to the Return already sent, it will be found that the number of Tenements under £5 exceed by one-half the entire number in the Union.

I have the honor to be, &c.

EDWARD ROONEY,
Clerk of Longford Union.

To A. Moore, Esq.

An Abstract from the Valuation of the Townlands of Cloonadara, in the Electoral Division of Killashee, showing 7 Tenements under 30*s.*; 7 from 30*s.* to £12; and 7 from £19 to £50; with the Repairs and Insurance and other Taxes, (including Poor Rate) of each.

No. in Rate Book.	Net Value.			Repairs and Insurance.			Rates and other Charges.		
	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*
40	0	16	0	0	14	0	0	0	8
69	1	0	0	0	15	0	0	0	10
70	1	0	0	0	12	6	0	0	10
47	0	15	0	0	10	0	0	0	7
48	0	15	0	0	10	0	0	0	7
57	0	10	0	0	6	0	0	0	5
53	0	18	0	0	11	0	0	0	9
	5	14	0	3	18	6	0	4	8
49	3	0	0	1	10	0	0	3	3
46	4	0	0	1	15	0	0	3	10
51	3	10	0	1	10	0	0	3	5
55	6	10	0	1	15	0	0	8	5
36	7	0	0	1	10	0	0	8	1
58	11	6	7	1	5	0	0	19	5
43	12	0	0	1	1	0	2	2	0
	47	6	7	10	6	0	4	8	5
1	19	12	0	1	3	0	3	12	4
2	19	12	0	1	3	0	3	12	4
6	20	0	0	3	0	0	0	16	10
32	27	12	6	3	17	6	4	8	0
29	49	8	0	1	6	6	8	6	11
30	49	8	0	1	6	6	8	6	11
11	40	0	0	5	0	0	1	13	10
	225	12	6	16	16	6	30	17	2

LISBURN UNION.

2nd February, 1842.

Sir,—On receipt of your Circular of 27th ult., respecting the allowance made by the Valuator on the Tenements in this Union for Repairs, Taxes, and other Public Charges, I immediately wrote to Mr. M'Arthur, our Valuator, on the subject, and I now enclose his reply. On referring to the Rate Books, I observe that the only column filled up by him (except the Landlord's Rate and Tenant's Rate) is the one headed, "Tenants' Taxes, and other Public Charges," in which he seems to have put 5 per cent. on the Value. This, with the two Rates, amount to about $8\frac{3}{4}$ or 9 per cent.

I am, Sir, your obedient humble Servant,

James Ward,

Clerk of the Union.

To A. Moore, Esq.

Randalstown, 31st January, 1842.

Dear Sir,—In reply to your letter of the 27th instant, I beg to state that an accurate return for Repairs, Insurance, &c., was neither contemplated nor pretended to be made in the Valuation, nor did the allowed time for finishing the work admit of a thought being spent on that object, farther than a filling up to a certain extent, what seemed to be a matter of form. The 8 per cent., on Tenements, or whatever per centage the Books may show, is only representing not a real amount, but put in to comply with the form, so far as could, under the circumstances, be attended to.

As to Mr. Mussenden's Bogs, I certainly altered them, but in which of the Books I don't recollect, for the limited time allowed by the Guardians, and the Books being one set carried from me at one time and another left, I had sometimes to alter in one set and sometimes in the other, causing interminable confusion, which will prevent our work being ever satisfactory, if a different system be not adopted. The same remarks apply to Mr. Calla's case of Cargycroy, and you will please inform the Board, that from these considerations I wrote the letters I did to them; and when my suggestions are not attended to, I will of course, not be accountable for any consequences resulting therefrom.

Your's truly, I. M'Arthur.

Mr. James Ward.

MOUNTMELICK UNION.

Mountmelick, 16th February, 1842.

Sir,—In pursuance of your communication, calling on me to examine the Rate Books of the Union, in consequence of the great allowance made for the Annual Repairs, Taxes, and other Public Charges on Tenements within the Union, I beg to state, for the information of the Poor Law Commissioners, that I have complied with your directions by adding up

the several Entries in every Rate Book in the Union, and I find the Total amount of the Gross Annual Value *differs* from the account transmitted to the Office. The amended account stands thus:—

Total Gross Annual Value, - - - - - -	£133,419 11*s.* 0*d.*
Net Annual Value, - -	95,933 3*s.* 7*d.*

I am not prepared at present to state precisely why so great an allowance has been made, but, I presume, a low Valuation must contribute to it.

A great portion of the Lands of the Union consists of Mountain and Bog, which are of very little value, but still are liable to all the Taxes as set forth in the Schedule of Valuation.

I have also discovered, that in numerous instances the charges to which small Tenements are subject, equal, if not exceed, the Net Annual Value.

With respect to the items under the heads of Taxes, Repairs, and Insurance, I cannot take upon myself to state the principle by which the Valuator was governed in performing this part of his duty; but it appears to me that those Entries have been made, in many instances, more with a view of (what is sometimes erroneously considered) complying with the Law, than with a strict regard to correctness.

Which is submitted by yours, &c.

GEORGE SMYTH,
Clerk of the Union.

To Arthur Moore, Esq.

TULLAMORE UNION.

Office of Poor Law Guardians, Tullamore,
28th January, 1842.

GENTLEMEN,—In reply to your communication of the 27th Inst. regarding the difference between the Total Gross and Net Annual Value of the Tenements in Tullamore Union, and directing me to explain the reason of so great an allowance as $22\frac{7}{8}$ per cent. for the Annual Repairs, Taxes, and other Public Charges, being made by the Valuators,—I beg to say that as none of the Columns are totted in the Valuators' Schedules, except the Net and Gross, and these incorrectly, I cannot accurately account for the difference between the Gross and Net Value.

In making out the Return I remarked the Tenants' Taxes to be very heavy, and I spoke to the Cess Collector on the subject, to learn if the Valuators were correct, and I find they were very much so in that item. To illustrate this question I copy three Tenements valued in Tullamore Division, which I enclose herewith, and which may more clearly account for the difference.*

I beg to remark further, that the Cess in the King's County is very heavy—I suppose it is about 3*s.* 4*d.* an acre on all Lands. That valued at 5*s.* is charged the same as Land £3 an acre.

I have the honor to be, &c.

THOMAS RYAN,
Clerk, Tullamore Union.

To The Poor Law Commissioners.

* This is an Extract from the Valuation, showing the items forming in three cases the difference between the Gross and Net Value, but not accounting for it.

WEXFORD UNION.

Valuator's Office, 14, York-street,
30th January, 1842.

SIR,—In reply to a communication received from the Poor Law Commissioners' Office, dated the 27th instant, requiring to know why so great a difference as 27 per cent. exists between the Gross and Net Valuation of the Wexford Union, we beg to state in explanation, that the County Cess on the Baronies, comprised within the above Union, amounts to 3*s.* 6*d.* per acre on the average, which is considerably higher than what is usual in other places, and that this Tax amounts to £13,000 per annum, on the Union.

Also, that the Insurance and Repairs of the Town of Wexford, containing 2,200 houses, amount to £4,400, and that the Rate is assumed to be 10*d.* to the pound on the Net Value, and amounts to £4,712.

The above three sums added together, make £22,112 which leaves £9,326 for the Repairs and Insurance on the remainder of the Union.

In conclusion, we would beg to remark, that we assume the same Rate as to the sum allowed for Repairs and Insurance, in this as in the other Unions we valued, and that the reason why the relative proportion between the Net and Gross Value is greater, is from the County Cess being fully 1*s.* higher than in other Unions, and the large sum the Insurance, &c. on the Town of Wexford amounts to.

We remain, Sir, your very obedient Servants,

NEVILLE and SON.

Arthur Moore, Esq.
Poor Law Commission Office.

DUBLIN: PRINTED BY ALEXANDER THOM, 86, ABBEY-STREET, FOR HER MAJESTY'S STATIONERY OFFICE.

POOR LAW UNIONS (IRELAND).

RETURN to an ORDER of the Honourable The House of Commons, dated 22 February 1843;—*for*,

A RETURN of the EXPENSE of each POOR LAW UNION in *Ireland*, in each Half Year for which the Accounts have been Audited; distinguishing, in Two Columns, first, the Sums for Maintenance and Clothing; and, secondly, those Paid for the Proportion of Establishment Charges, Repayment of Workhouse Loan, Collection, Burial, and other Expenses.

Poor Law Commission Office,
Dublin, 8 April 1843.

ARTHUR MOORE,
Chief Clerk.

(Sir Robert Ferguson.)

Ordered, by The House of Commons, *to be Printed*,
11 *April* 1843.

Under 2 oz.

ABSTRACTS OF RETURNS RECEIVED FROM CLERKS OF UNIONS. - - - -

EXPENSE from the Formation of the Union to the 29th September 1840. - - - -

NAMES of UNIONS.	Maintenance and Clothing of Paupers.	ESTABLISHMENT CHARGES.					
		Elections of Guardians.	Valuation.	Fixtures, Fittings, or Furniture, &c.	Utensils and Materials for setting the Poor to Work.	Bedding.	Fuel and Lighting.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Cork - - -	5,665 7 2½	139 - 11	857 19 1	1,303 11 4½	- - -	99 12 9	169 7 4
Dublin, North -	2,922 5 10¼	110 4 9	528 16 -	1,135 1 -½	173 10 11½	1,178 11 -	250 15 9
Dublin, South -	3,475 18 9¼	94 - 11	897 11 4	1,333 11 9	13 16 4	1,684 19 2	110 17 9

HALF YEAR, or Period from the Formation of the Union, to the 25th March 1841. - -

Cork - - -	3,950 5 1	- - -	60 - -	1,076 14 6½	- - -	128 19 6	235 11 10
Dublin, North -	5,083 5 10¾	- - -	140 - -	213 15 4	118 8 4	128 13 4	325 8 1
Dublin, South -	5,528 15 9¼	- - -	264 12 11	416 12 9	85 14 8	512 5 6½	372 17 1
Londonderry -	730 12 -	60 18 8	337 18 9	359 9 10	112 5 2	- - included in maintenance.	- - included in maintenance.
Lurgan - -	48 15 3	60 5 5	64 3 -	84 - 7	- - -	- - included with clothing.	71 19 1

HALF YEAR, or Period from the Formation of the Unions, to the 29th September 1841. - - -

*Balrothery -	266 19 7½	- - -	- - -	- - -	- - -	- - -	- - -
Banbridge - -	182 3 -¾	83 16 9	260 - -	126 10 11	11 13 10	61 14 4½	28 13 7½
Belfast - -	964 1 4	89 14 3	321 2 1	422 15 1	177 15 10	259 8 5½	87 3 7
Castlederg - -	322 9 11	2 18 4	161 - -	118 12 3½	11 15 -½	- - included in maintenance.	- - included in maintenance.
Celbridge - -	97 11 5	57 6 2	253 - -	118 8 8	20 - -	143 10 8	148 5 -
Clonmel - -	1,385 19 5	112 5 5	231 1 9	260 14 1½	6 1 8	202 8 -½	103 5 10
Cork - - -	3,361 1 9	50 11 9	36 18 4	755 17 -	- - -	72 10 7	149 7 11
Dublin, North -	5,653 2 -	49 7 -	- - -	238 8 4	84 10 3	6 1 10	278 8 7
Dublin, South -	5,105 18 2¾	64 14 11	100 - -	454 15 11	7 15 -	87 9 3	464 5 10
Dunshaughlin -	132 9 5	48 9 -	250 - -	141 9 2	23 19 10½	99 5 6	48 1 2
Kilmallock - -	421 5 2½	108 9 3	373 18 5	203 10 5½	12 9 6	426 1 5	82 - 8
Limerick - -	1,579 17 3	93 18 -	437 5 -	328 4 9	199 18 8	424 6 7	118 - 9
Lisburn - -	1,075 7 4½	73 10 9	401 - -	286 16 11	23 2 7	284 12 10	138 6 10
Londonderry -	1,025 2 9	14 11 7	- - -	116 12 3	41 18 -	- - included in maintenance.	- - included in maintenance.
Lurgan - -	708 6 11	10 13 7	225 - -	274 11 3½	10 - -	- - included in clothing.	25 16 4½
Newcastle - -	919 13 2¼	134 1 11	301 18 1	245 1 4	19 3 2	346 5 9	67 9 6
Rathkeale - -	86 16 7½	128 9 5	22 6 11	151 16 5¾	9 8 -	267 13 -¼	9 - 1½
Tipperary - -	300 13 11	139 7 5	304 18 7	235 19 2	1 17 -	573 16 -	36 10 4
Waterford - -	1,617 - 2	108 6 -	432 17 2	283 2 7¼	10 - 2	507 2 9	9 11 5½

- - - - ABSTRACTS OF RETURNS RECEIVED FROM CLERKS OF UNIONS.

- - - - EXPENSE from the Formation of the UNION to the 29th September 1840.

- - - - - - - - - ESTABLISHMENT CHARGES.							TOTAL EXPENDITURE of UNION.
Funeral Expenses.	Vaccination.	Law Expenses.	Instalments of Workhouse Loan Repaid.	Salaries of Officers.	Postages, Printing, and Stationery, and Incidental Expenses.	Total of Expenditure, not included in the first Column.	
£. s. d.		£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
- - -	- - -	15 16 2	- - -	313 15 9	768 13 8	3,667 17 - ½	9,333 4 3
5 18 8	- - -	21 8 4	- - -	440 19 8 ½	737 7 9 ¼	4,582 13 11 ¾	7,504 19 10 ¼
25 2 -	- - -	126 9 1	- -	410 9 -	455 4 9	5,152 2 1	8,628 - 10 ¼

- - - HALF YEAR, or Period from the Formation of the UNION, to the 25th March 1841.

£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s.	£. s. d.	£. s. d.
- - -	- - -	51 13 3	- - -	437 3 2	199 11 - ½	2,189 13 4	6,139 18 5
15 4 1	- - -	- - -	280 - -	454 17 7 ¾	1,533 15 10 ½	3,210 2 8 ¼	8,293 8 7
22 16 6	- - -	40 18 9	- - -	771 13 5	520 10 6 ½	3,008 2 2	8,536 17 11 ¼
9 3 6	- - -	- - -	- - -	124 9 11	164 2 5 ½	1,168 8 3 ½	1,899 - 3 ½
- - -	- - -	- - -	- - -	77 10 -	143 7 6	501 5 7	550 - 10

- - - HALF YEAR, or Period from the Formation of the UNIONS, to the 29th September 1841.

£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
- - -	- - -	- - -	- - -	- - -	- - -	811 12 10	1,078 12 5 ½
3 16 5 ½	- - -	- - -	- - -	100 - -	302 4 3 ½	978 10 3	1,160 13 3 ¾
1 11 6	35 19 -	1 5 4	- - -	299 16 6	414 3 4 ½	2,110 15 -	3,074 16 4
1 13 10	- - -	- - -	- - -	54 - 10	86 11 8	436 12 -	759 1 11
- 15 -	18 9 -	- - -	- - -	174 18 5	113 17 4	1,048 10 3	1,146 1 8
11 16 6	3 3 6	- - -	115 - -	297 14 8	- - -	1,343 11 6	2,729 10 11
11 10 6	- - -	2 15 -	250 - -	370 1 2	96 19 3	1,796 11 6	5,157 13 3
19 13 1	30 5 -	8 8 -	- - -	445 10 1	1,231 6 10	2,391 19 -	8,045 1 -
22 13 -	21 6 -	5 15 8	350 - -	622 18 6	293 9 1 ½	2,495 3 2 ½	7,601 1 5 ¼
- - -	10 14 -	- - -	- - -	99 5 -	451 12 2 ¾	1,172 15 11 ¼	1,305 5 4 ¼
- 4 8	6 - -	- - -	- - -	172 3 10	240 12 6 ¾	1,625 10 9 ¼	2,046 15 11 ¾
12 5 6	- - -	- - -	- - -	332 15 6	533 6 5	2,480 1 2	4,059 18 5
29 2 7	13 1 6	- 17 6	- - -	238 12 5	284 8 7	1,773 12 6	2,848 19 10 ½
19 13 10	- - -	- - -	- - -	167 9 4	49 5 7 ½	409 10 7 ½	1,434 13 4 ½
1 10 6	- - -	- 19 6	- - -	215 - -	227 3 7	990 15 10	1,699 2 9
8 12 -	- - -	8 10 10	- - -	218 17 1	122 18 4	1,472 18 -	2,392 11 2 ¼
1 7 8 ½	- - -	- - -	- - -	90 - -	202 11 2 ½	882 12 10 ½	969 9 6
2 - -	- - -	- - -	- - -	120 - -	300 6 3	1,714 14 9	2,015 8 8
4 17 6 ½	- - -	67 1 8	- - -	374 8 3 ½	461 6 7	2,258 14 2 ¾	3,875 14 4 ¾

HALF YEAR, or Period from the Formation of the UNION, to the 25th March 1842.

NAMES of UNIONS.	Maintenance and Clothing of Paupers.	ESTABLISHMENT CHARGES. Elections of Guardians.	Valuation.	Fixtures, Fittings, or Furniture, &c.	Utensils and Materials for setting the Poor to Work.	Bedding.	Fuel and Lighting.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Athlone	575 17 3	78 12 1	226 7 –	134 10 5	57 11 3	445 10 4½	72 18 5½
* Balrothery	417 6 3¼	- - -	- - -	- - -	- - -	- - -	- - -
Baltinglass	384 16 6	66 1 4	304 15 –	291 13 9	8 10 -	433 – 7	- included in maintenance.
Banbridge	433 16 10¼	12 11 11	- - -	95 4 1	4 11 2	153 2 2¼	97 11 2¾
Bandon	458 11 3¾	79 3 7	617 18 10	352 5 9	11 2 7	355 7 9½	76 8 2
Belfast	1,272 10 2	- - -	15 17 9	255 12 9	54 4 –	169 5 1	92 1 7
Boyle	69 16 7¼	65 7 5	180 – –	162 17 3	5 9 6	265 14 1	106 – 10
Callan	- (1) -	90 3 7	429 17 –	- - -	- - -	- - -	7 17 2
Castlederg	247 17 3	- - -	- - -	47 5 –½	1 11 5½	- included in maintenance.	- included in maintenance.
Celbridge	289 6 1½	- - -	- - -	143 7 –	- - -	20 – 8½	3 10 –
Clonmel	931 1 11	15 3 11	7 1 –	45 18 9	- - -	125 6 11	95 9 9
Cork	5,485 10 –	- - -	- - -	1,035 15 1	16 9 2	325 6 9	255 1 10
Dublin, North	5,269 17 2	- - -	51 3 –	291 2 6	119 17 11½	103 4 –	237 6 –
Dublin, South	5,527 8 –	- - -	- - -	431 10 9	23 10 11	275 – 8	42 – 9
Dungarvan	- (1) -	104 17 9	250 19 3	- - -	- - -	- - -	- - -
Dunmanway	268 4 –	40 13 –	267 10 –	89 6 6	10 8 6	200 2 5	51 8 7
Dunshaughlin	472 4 4	- - -	- - -	38 – –	14 18 6	91 7 2	19 7 2
Ennis	447 5 7	89 14 6	327 10 –	298 19 6	3 6 –	311 9 5½	40 14 5
Fermoy	1,342 17 2	133 16 7	524 13 10	236 2 10	99 14 –	311 5 9	87 1 10
Gorey	58 9 6½	67 13 –	295 10 –	345 14 1	- - -	290 2 –	32 9 8
Kilkeel	101 19 11½	33 – 5	152 4 –	98 19 –	6 12 11½	86 13 1	23 4 2½
Kilmallock	788 8 10¼	- - -	- - -	84 – 7	50 18 7½	15 12 6	101 – 3
Kinsale	349 12 1	96 4 7	313 12 1	219 19 2	15 – 4	53 11 –	18 5 –
Limerick	2,914 17 3	56 5 1	- - -	75 – 6	84 10 3	103 3 11	223 10 11
Lisburn	1,253 2 6	- - -	10 – –	213 15 4	3 7 4	- - -	1 10 –
Lismore	- (1) -	63 16 7	214 13 6	55 – –	- - -	- - -	1 8 4
Londonderry	913 – 4¾	- - -	- - -	87 16 10	44 4 –½	- included in maintenance.	- included in maintenance.
Lurgan	646 5 –¾	- - -	- - -	23 9 2½	3 10 –	- - included with clothing.	99 10 –
Midleton	874 17 6½	76 18 4	374 12 3	265 3 6	81 11 3	343 17 2	83 2 11
Naas	1,593 13 7½	84 15 1	493 6 6	442 8 9	14 11 6	417 10 6	156 19 4¾
Newcastle	881 15 2¼	- - -	- - -	68 9 8½	4 5 8	- - -	53 9 9
Omagh	1,152 14 6	85 8 1	252 15 8	311 16 2	71 12 5	- - included with clothing.	- included in maintenance.
Rathdown	888 5 4¾	58 6 3	322 1 –	374 – 1	20 12 7	374 19 10	91 5 6½
Rathkeale	421 7 1½	- - -	338 13 5	23 1 8	4 1 2	123 10 11½	45 9 1
Sligo	169 4 7¾	214 – 5	384 15 –	38 17 8	14 9 8	433 19 10	36 6 6
Strabane	444 – 7	78 4 8	268 8 –	374 – 1	23 – 6	68 6 3	100 15 –
Tipperary	1,188 13 11	- - -	5 – –	183 2 10	23 10 –	- - -	150 7 –
Trim	559 11 4½	40 12 1	250 – –	83 12 9	15 17 –	176 4 4½	77 2 5
Waterford	1,752 3 3	21 2 10	- - -	128 7 5½	19 13 3	40 12 10	20 – –

(1) Workhouse not opened.

\- - - HALF YEAR, or Period from the Formation of the UNION, to the 25th March 1842.

- - - - - - - - - ESTABLISHMENT CHARGES.							TOTAL EXPENDITURE of UNION.
Funeral Expenses.	Vaccination.	Law Expenses.	Instalments of Workhouse Loan Repaid.	Salaries of Officers.	Postages, Printing, and Stationery, and Incidental Expenses.	Total of Expenditure, not included in the first Column.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
2 2 –	76 16 –	- - -	- - -	165 – –	238 19 8½	1,498 7 3½	2,074 4 6½
- - -	- - -	- - -	- - -	- - -	- - -	290 1 –	707 7 3½
3 7 6	66 2 –	2 17 5	- - -	100 17 6	175 14 11¼	1,453 – –¼	1,837 16 6¼
9 16 3½	77 4 –	- - -	- - -	65 – –	92 2 11	607 3 9½	1,041 – 7¾
3 17 –	31 8 6	- - -	- - -	173 3 –¾	195 10 9	1,896 6 –¼	2,354 17 4
22 10 –	13 11 6	7 12 2	600 – –	173 17 9	132 4 2	1,536 16 9	2,809 6 11
– 6 –	15 14 –	- - -	- - -	111 1 1	315 17 1	1,228 7 3	1,298 3 10¼
- - -	- - -	- - -	- - -	105 – –	82 17 3	715 15 –	715 15 –
2 10 3	- - -	- - -	130 – –	132 1 4	48 2 3½	361 10 4½	609 7 7½
3 13 11	5 8 –	- - -	- - -	110 2 –	58 15 1	344 16 8½	634 2 10
17 18 2	- - -	- - -	115 – –	229 15 9½	- - -	651 14 3½	1,582 16 2½
23 4 6	- - -	42 2 5	- - -	405 14 –	179 17 6	2,283 11 3	7,769 1 3
11 2 6	18 7 –	13 15 –	- - -	446 3 7	1,277 9 4	2,569 10 10½	7,839 8 –¼
12 – 6	7 13 –	8 17 11	350 – –	516 8 11	238 14 7	1,905 18 –	7,433 6 –
- - -	- - -	- - -	- - -	84 – –	49 18 –	489 15 –	489 15 –
- - -	18 16 –	- - -	- - -	114 15 4	131 5 11	924 6 3	1,192 10 3
4 19 6	9 4 –	- - -	- - -	126 2 6	102 15 5½	406 14 3½	878 18 7½
7 – –	- - -	- - -	- - -	70 1 6	140 15 10	1,289 11 2½	1,736 16 9½
2 19 6	100 – –	- - -	- - -	281 2 –	349 16 8	2,126 13 –	3,469 10 2
- - -	44 13 3	4 11 11	- - -	135 7 8	179 14 3½	1,395 15 10½	1,454 5 5
2 3 3½	43 2 –	– 5 –	- - -	177 12 8	121 2 2	744 18 9½	846 18 9
16 12 1	49 4 –	– 7 6	- - -	202 3 6	313 14 4¾	833 13 5¼	1,622 2 3½
- - -	- - -	- - -	- - -	170 – –	148 13 –	1,035 5 2	1,384 17 3
42 1 3	- - -	- - -	- - -	331 14 10	196 11 10	1,812 18 7	4,727 15 10
15 17 –	18 19 –	6 4 6	- - -	196 18 8	108 6 7	574 18 5	1,828 – 11
- - -	24 19 –	- - -	- - -	108 – –	93 5 3	561 2 8	561 2 8
9 2 7	- - -	- - -	435 – –	207 10 7	94 3 1	877 17 1½	1,790 17 6¼
8 5 –	62 11 6	- - -	- - -	168 19 6	(2) – 13 1¾	366 18 4¼	1,013 13 5
8 8 –	- - -	- - -	- - -	234 17 9	336 2 8½	1,804 13 10½	2,679 11 5
8 8 9	63 – –	- - -	- - -	304 10 7	244 16 1¾	2,230 7 2½	3,824 – 10
14 8 3	- - -	6 15 11	- - -	22 16 –	57 3 –	227 7 4½	1,109 2 6¾
9 5 –	- - -	- - -	- - -	131 18 8	255 15 3	1,118 11 3	2,271 5 9
4 2 –	79 14 11	- - -	- - -	183 11 4½	200 16 4	1,709 9 11	2,597 15 3¾
7 11 2	- - -	– 3 6	405 – –	215 19 6½	177 12 –	1,341 2 6	1,762 9 7½
3 4 –	30 6 6	- - -	- - -	242 10 –½	261 9 7½	1,659 19 3	1,829 3 10¾
7 2 6	- - -	- - -	- - -	100 – –	101 13 1	1,121 10 1	1,565 10 8
20 – –	- - -	- - -	- - -	143 – –	168 5 8	(3) 693 5 6	1,881 19 5
8 3 3	28 10 –	- - -	- - -	186 15 –	171 19 8	1,038 16 6½	1,598 7 11
9 4 3	32 19 –	– 4 6	520 – –	247 2 8	274 15 11	1,314 2 8½	3,066 5 11½

(2) Note by Clerk.—The cause of the expenditure this half year appearing so small is, that 64*l.* 4*s.* 2½*d.* was placed to the credit of Establishment in the ledger for this half year, from the former one.

(3) Totals, as given by the clerk, 693*l.* 6*s.* 4*d.* and 1,882*l.* 0*s.* 3*d.*

HALF YEAR, or Period from the Formation of the UNION, to the 29th September 1842.

NAMES of UNIONS.	Maintenance and Clothing of Paupers.	ESTABLISHMENT CHARGES. Elections of Guardians.	Valuation.	Fixtures, Fittings, or Furniture, &c.	Utensils and Materials for setting the Poor to Work.	Bedding.	Fuel and Lighting.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Abbeyleix	683 12 3	99 10 11	239 12 6	307 8 5½	40 17 9	160 5 2	29 5 3
* Ardee	—	—	—	—	—	—	—
Athlone	1,166 15 7	27 – –	105 10 –	48 15 10	86 3 2	125 16 9	88 1 1
* Bailieborough	569 10 6½	- - -	- - -	- - -	- - -	- - -	- - -
Ballinasloe	1,792 13 4½	65 6 6	354 5 11½	622 7 11	195 6 10½	556 7 2	- included in maintenance.
Ballinrobe	386 12 9½	68 16 10	675 – –	298 1 4¼	15 14 9	240 – –	19 3 11
Baltinglass	916 12 –½	5 4 10	- - -	127 – 7	2 8 2	14 11 3	- included in maintenance.
Banbridge	492 11 5¾	- - -	- - -	12 7 8	5 14 7	187 13 9	72 11 –¼
Bandon	783 2 11	10 15 9	- - -	141 15 5	4 6 10	70 12 11	141 14 5
Boyle	636 2 1	8 6 10	- - -	39 13 10	1 – 1	141 3 6	7 2 –
Callan	431 16 11	10 10 –	- - -	118 17 6	44 – –	253 3 2	71 – –
Carrick-on-Shannon.	149 12 11½	113 11 8	151 8 –	26 12 3	93 19 2½	510 11 3½	30 16 9¼
Carrick-on-Suir	(1) 89 5 10½	71 12 2	347 6 10	205 18 –	- - -	206 4 9	5 11 6
Castlederg	238 1 8½	11 14 –	- - -	15 17 6	– 12 –	- included in maintenance.	- included in maintenance.
* Cavan	706 16 7¼	- - -	- - -	- - -	- - -	- - -	- - -
Celbridge	411 – –	2 10 –	- - -	139 1 4	- - -	31 12 10	49 2 6
Clonmel	1,013 3 5	7 13 11	10 19 3	33 11 5½	5 – 10	36 18 4	55 9 4
Coleraine (2)	770 3 5	74 19 10	224 15 –	328 15 6	36 6 4	254 3 6	135 19 9½
Cookstown	275 15 8½	87 3 –	183 14 6	425 10 3	12 2 1	- - -	45 18 3¾
Drogheda	(3) 1,410 11 7¾	61 6 9	300 – –	782 11 3	25 10 –	336 8 2	113 3 10
Dungannon	189 5 11	90 3 3	202 6 –	254 6 5	7 4 –	- - included with clothing.	- included in maintenance.
Dunmanway	296 17 9	8 19 8	- - -	5 13 10	5 12 2	6 9 4	100 3 –
Dunshaughlin	665 13 6	8 2 –	- - -	159 9 6½	1 12 –	5 4 10	180 2 –
* Edenderry	1,048 10 –	- - -	- - -	- - -	- - -	- - -	- - -
Ennis	1,357 7 7½	29 15 –	40 – –	342 17 2	- - -	129 10 3	113 5 10
Fermoy	1,406 1 –	5 14 6	- - -	115 15 8	36 15 3	102 2 2	61 14 –
Galway	866 17 7	111 7 1	400 – –	373 14 9	50 19 3	395 1 –	- included in maintenance.
Gorey	516 6 1½	17 14 9	- - -	66 14 11½	95 8 7	36 18 4	42 17 11¼
Gort	780 18 3¼	57 2 5	120 – –	211 14 7	- - -	283 12 10	- included in maintenance.
Gortin (2)	290 14 –½	37 8 11	150 – –	104 19 9	9 10 11	67 7 6	83 8 –
Kells	549 2 2¾	54 14 4	232 – –	- - -	12 3 9	290 16 8	60 1 3
Kilkeel	203 18 1½	5 4 8	- - -	21 11 8	2 10 8	- - -	22 6 9½
Kilkenny	1,742 14 5	96 19 10	866 1 –	658 4 6½	32 16 –	652 13 10	93 5 1
Kilmallock	850 5 3¾	33 7 6½	- - -	51 1 8	1 1 10	- - -	94 – 4
Kinsale	385 5 7½	13 18 5	- - -	51 7 4	1 3 2	22 11 4	72 16 –½
Lisburn	1,240 5 9½	37 16 –	- - -	155 5 8	50 18 6	- - -	- - -

(1) Exclusive of 106 *l.* 8 *s.* 7½ *d.*, cost of clothing in store.

(2) Audit to 1st October 1842.

HALF YEAR, or Period from the Formation of the UNION, to the 29th September 1842.

ESTABLISHMENT CHARGES.							TOTAL EXPENDITURE of UNION.
Funeral Expenses.	Vaccination.	Law Expenses.	Instalments of Workhouse Loan Repaid.	Salaries of Officers.	Postages, Printing, and Stationery, and Incidental Expenses.	Total of Expenditure not included in the first Column.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
3 12 4	40 2 6	- - -	- - -	149 15 4	96 17 8¾	1,167 7 11¼	1,851 - 2¼
—	—	—	—	—	—	—	—
6 9 -	46 1 -	5 12 10	- - -	155 1 5	131 2 3½	825 13 4½	1,992 8 11½
- - -	- - -	- - -	- - -	- - -	- - -	892 13 11¾	1,462 4 6¼
21 17 -½	9 2 -	- - -	- - -	384 18 3	406 19 2	2,616 10 10½	4,409 4 3
2 3 4	5 17 -	- - -	- - -	165 9 9½	146 11 10¾	1,636 18 10½	2,023 11 8
3 13 6	14 5 -	2 6 7	340 - -	260 2 10	26 18 9	796 11 6	1,713 3 6½
6 9 1	- - -	- - -	400 - -	133 1 7	76 6 4	894 4 -¼	1,386 15 6
- 8 -	12 17 6	- - -	- - -	136 - 11	94 19 5	613 11 2	1,396 14 1
1 10 -	7 5 -	- - -	- - -	175 19 9	125 15 2	507 16 2	1,143 18 3
1 2 -	- - -	- - -	- - -	153 4 7	128 9 6½	780 6 9½	1,212 3 8½
- 11 -	14 17 -	3 7 3	- - -	155 5 1	162 1 8½	1,263 1 2¾	1,412 14 2¼
1 1 9½	6 16 -	- - -	- - -	158 9 6	172 16 10½	1,175 17 5	1,265 3 3½
1 13 6	4 16 -	- - -	- - -	108 - 8	32 17 1	175 10 9	413 12 5½
- - -	- - -	- - -	- - -	- - -	- - -	782 11 4	1,489 7 11¼
5 12 9	30 10 -	- - -	- - -	116 17 -	58 1 -	433 7 5	844 7 5
6 15 -	2 8 -	- - -	- - -	217 5 9	- - -	376 1 10½	1,389 5 3½
5 10 9	19 19 -	- 19 -	- - -	260 16 7	120 4 -	1,462 9 3½	2,232 12 8½
- 13 4	- - -	- - -	- - -	230 11 2	116 10 7	1,102 3 2¾	1,377 18 11¼
- 10 6	- - -	- - -	- - -	329 17 2	112 10 9	2,061 18 5	3,472 10 -¾
- - -	94 11 6	- - -	- - -	143 10 8	108 14 4	900 16 2	1,090 2 1
2 18 6	5 3 -	- - -	- - -	91 5 -	100 11 8	326 16 2	623 13 11
3 13 -	14 17 -	- - -	- - -	162 17 10	135 4 7	671 2 9½	1,336 16 3½
- - -	- - -	- - -	- - -	- - -	- - -	912 6 11½	1,960 16 11½
7 4 -	- - -	- - -	- - -	289 16 10	138 2 -½	1,090 11 1½	2,447 18 9
4 7 6	34 9 6	2 - -	- - -	222 12 -	237 16 1	823 6 8	2,229 7 8
1 19 6	37 6 6	- - -	- - -	333 8 6	171 6 1	1,875 2 8	2,742 - 3
5 - 11½	25 18 6	- - -	- - -	141 16 5	15 11 9¼	448 2 2½	964 8 4
2 10 9	25 4 -	- - -	- - -	295 17 9½	159 6 4	1,155 8 8½	1,936 6 11¾
2 9 3½	- - -	7 6 11	- - -	99 - -	59 12 10	621 4 1½	911 18 2
3 6 8	57 8 -	- - -	- - -	94 1 10	534 11 4½	1,339 3 10½	1,888 6 1¼
1 9 7	- - -	- - 5 -	265 - -	118 19 10	46 13 4½	484 1 7	687 19 8½
- - -	- - -	- - -	- - -	230 16 7	462 6 1½	3,093 3 -	4,835 17 5
11 5 11¾	- - -	30 13 4	- - -	207 8 6½	180 1 4	609 - 6¾	1,459 5 10½
5 15 4	- - -	11 6 4	- - -	175 1 5½	109 - 6½	462 19 11½	848 5 7
20 12 3	5 18 -	6 13 6	415 - -	199 1 11	141 13 6	1,032 19 4	2,273 5 1½

(continued)

(*) Includes 190*l.* 2*s.* 3*d.*; clothing unappropriated.

HALF YEAR, or Period from the Formation of the Union, to the 29th September 1842—*continued.*

NAMES of UNIONS.	Maintenance and Clothing of Paupers.	ESTABLISHMENT CHARGES. Elections of Guardians.	Valuation.	Fixtures, Fittings, or Furniture, &c.	Utensils and Materials for setting the Poor to Work.	Bedding.	Fuel and Lighting.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Lismore	117 5 7	5 11 –	- - -	258 7 1½	25 9 3	362 13 1	46 15 –
Londonderry	854 1 9	– 13 7	5 10 –	84 11 11	24 14 8¼	- included in maintenance.	- included in maintenance.
Longford	1,069 5 10	101 10 1	350 – –	116 12 4	99 10 –	411 13 3	82 3 7
Lurgan	743 16 11½	10 17 7	- - -	303 11 1½	1 4 –	7 11 –	23 9 1½
Magherafelt (1)	810 18 3	93 9 8	240 8 4	505 18 11	22 3 –	213 6 8	97 15 10
Midleton	468 9 2½	- - -	- - -	28 – –	- - -	10 11 3	52 3 7
*Mohill	390 17 3½	- - -	- - -	- - -	- - -	- - -	- - -
(2) Monaghan	(3)1,190 5 7½	80 – 1	336 – –	40 18 –	147 15 1	10 1 4	- - -
Navan	531 5 8¼	58 18 11½	200 10 –	- - -	47 4 5	211 6 6	45 17 7
Newcastle	1,209 8 8⅜	20 7 1	- - -	78 17 9	1 19 –	82 15 5	61 18 5
Newry	1,459 – 9(4)	74 11 –	419 15 10	527 11 1	16 9 9	427 9 6	(5)10 – –
Newtown Limavady. (6)	520 15 –	61 2 2	240 – –	329 12 2	43 10 8	118 2 3	166 7 5
Omagh	938 3 6½	25 5 2	- - -	7 9 9	20 14 1	- - included with clothing.	- included in maintenance.
Parsonstown	1,027 13 6¾	125 10 6	276 3 2	363 9 5	55 6 8½	506 14 11	49 10 2
Rathdown	673 19 9	- - -	- - -	490 10 4	14 1 2	11 3 –	73 17 10
Rathkeale	935 14 6½	31 14 6	- - -	36 17 6½	5 8 –	11 13 4	45 15 2½
Shillelagh	655 19 11	61 10 5	237 – –	640 11 6½	- - -	229 16 8	- - -
Sligo	860 4 7½	8 18 2	- - -	216 2 7	11 12 11	108 17 8	136 – –
Strabane (1)	679 17 2	- - -	40 – –	90 9 1	42 10 3	42 16 6	116 9 3
Thurles	- (7) -	106 13 8	110 – –	- - -	- - -	- - -	- - -
Tipperary	1,390 6 –	19 2 2	11 – –	189 14 –	9 – –	14 – –	95 17 –
Trim	666 19 1¼	5 10 8	- - -	46 7 4	7 17 1	31 – 8	39 18 9
Tullamore	655 13 7	83 1 9	355 19 –	58 14 –	88 18 10	375 11 6	54 15 –
Waterford	1,832 16 3½	- - -	79 16 8	23 2 3	15 1 3	27 14 11½	12 – –

(1) Audit to 1st October 1842.

(2) Note by Clerk.—This is the first audit which has been made in the Union, and was run up to and ending on the 31st December 1842.

(3) Note by Clerk.—The entire cost of clothing purchased and paid for, to the 31st December, is included in this Return.

\- - Half Year, or Period from the Formation of the Union, to the 29th September 1842—*continued.*

- - - - - - - - - ESTABLISHMENT CHARGES.							TOTAL EXPENDITURE of UNION.
Funeral Expenses.	Vaccination.	Law Expenses.	Instalments of Workhouse Loan Repaid.	Salaries of Officers.	Postages, Printing, and Stationery, and Incidental Expenses.	Total of Expenditure not included in the first Column.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
- - -	18 9 6	- - -	- - -	91 - -	48 11 3	856 16 2½	974 1 9½
3 8 6	- - -	- - -	- - -	207 1 4	53 5 9	379 5 9¼	1,233 7 6¼
10 17 6	110 19 6	4 19 6	- - -	337 19 10	409 4 9	2,035 10 4	3,104 16 2
18 12 5	45 1 6	- 4 6	395 - -	158 5 6	64 12 4	1,028 9 1	1,772 6 -½
4 6 1	28 11 6	- - -	- - -	249 19 -	164 19 8	1,620 18 8	2,431 16 11
11 2 -	9 7 -	- - -	- - -	202 18 6	220 14 4	1,534 16 8	1,003 5 10½
- - -	- - -	- - -	- - -	- - -	- - -	654 4 4	1,045 1 7½
3 4 4	116 8 6	2 2 -	- - -	293 10 6	128 14 9	1,158 14 7	2,349 - 2½
1 12 6	60 4 -	- - -	- - -	190 4 8	539 16 11¾	1,355 15 7¼	1,887 1 3½
3 4 6	- - -	8 10 -	- - -	232 12 4	41 11 10	531 16 4	1,741 5 -⅜
7 14 2	132 5 6	14 9 5	- - -	344 6 7	325 11 2	2,300 4 -	3,759 4 9
1 14 6	- - -	- - -	- - -	217 14 5	393 14 -	1,571 17 7	2,092 12 7
12 15 8	- - -	- - -	- - -	203 4 3	71 12 1	341 1 -	1,279 4 6½
- - -	78 4 6	- - -	- - -	310 15 2	274 10 2	2,040 4 8½	3,067 18 3¼
6 7 -	14 11 -	- - -	380 - -	470 13 3	110 15 10	1,571 19 5	2,245 19 2
9 6 9½	- - -	- 3 -	- - -	163 2 8	110 19 11½	415 1 -	1,350 15 6½
1 16 9	93 8 -½	3 15 -	- - -	356 7 10½	273 6 7½	1,897 12 11	2,553 12 10
6 - 2	17 2 -	- - -	- - -	140 2 8½	577 4 8¼	1,222 - 10¾	2,082 5 6¼
11 5 3	- - -	- - -	- - -	149 1 5	14 - -	506 11 9	1,186 8 11
- - -	- - -	- - -	- - -	105 - -	36 4 6	357 18 2	357 18 2
8 4 2	- - -	- - -	- - -	150 - -	228 13 7	725 10 11	2,115 16 11
- - -	13 15 -	- - -	365 - -	199 9 6	112 1 7	821 - 7	1,487 19 8¼
2 - -	- - -	- 4 6	- - -	109 16 8	113 8 -	1,242 9 3	1,898 2 10
15 - 2	15 3 --	- - -	- - -	297 7 -	199 12 11	684 18 2½	2,517 14 6

(4) Includes the stock of provisions and clothing on hands, amounting to 692 *l.* 9 *s.* 9 *d.*

(5) Note by Clerk.—The expenditure for fuel and lighting has been 260 *l.* 13 *s.* 3 *d.*, of which 10 *l.* is placed to the establishment, and the remainder to maintenance.

(6) To 30th September 1842.

(7) Paupers not admitted till the 6th November 1842.

SUMMARY of foregoing ABSTRACTS, showing the whole EXPENDITURE of the UNIONS up to 29th September 1842.

NAMES of UNIONS.	Maintenance and Clothing of Paupers.	ESTABLISHMENT CHARGES. Elections of Guardians.	Valuation.	Fixtures, Fittings, or Furniture, or any Expenses connected with the Building.	Utensils and Materials for setting the Poor to Work.	Bedding.	Fuel and Lighting.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Abbeyleix	683 12 3	99 10 11	239 12 6	307 8 5½	40 17 9	160 5 2	29 5 3
*Ardee	No return	- - -	- - -	- - -	- - -	- - -	- - -
Athlone	1,742 12 10	105 12 1	331 17 –	183 6 3	143 14 5	571 7 1½	160 19 6½
*Bailieborough	569 10 6½	- - -	- - -	- - -	- - -	- - -	- - -
Ballinasloe	1,792 13 4½	65 6 6	354 5 11½	622 7 11	195 6 10½	556 7 2	- - included in maintenance.
Ballinrobe	386 12 9½	68 16 10	675 – –	298 1 4¼	15 14 9	240 – –	19 3 11
*Balrothery	683 5 10¾	- - -	- - -	- - -	- - -	- - -	- - -
Baltinglass	1,301 8 6½	71 6 2	304 15 –	418 14 4	10 18 2	447 11 10	- - included in maintenance.
Banbridge	1,108 11 4¾	96 8 8	260 – –	234 2 8	21 19 7	402 10 3¾	198 15 10½
Bandon	1,241 14 2¾	89 19 4	617 18 10	494 1 2	15 9 5	426 – 8½	218 2 7
Belfast (1)	2,236 11 6	89 14 3	336 19 10	678 7 10	231 19 10	428 13 6½	179 5 2
Boyle	705 18 8¼	73 14 3	180 – –	202 11 1	6 9 7	406 17 7	113 2 10
Callan	431 16 11	100 13 7	429 17 –	118 17 6	44 – –	253 3 2	78 17 2
Carrick-on-Shannon	149 12 11½	113 11 8	151 8 –	26 12 3	93 19 2½	510 11 3½	30 16 9¼
Carrick-on-Suir (2)	89 5 10½	71 12 2	347 6 10	205 18 –	- - -	206 4 9	5 11 6
Castlederg	808 8 10½	14 12 4	161 – –	181 14 10	13 18 6	- - included in maintenance.	- - included in maintenance.
*Cavan	706 16 7¼	- - -	- - -	- - -	- - -	- - -	- - -
Celbridge	797 17 6½	59 16 2	253 – –	400 17 –	20 – –	195 4 2½	200 17 6
Clonmel	3,330 4 9	135 3 3	249 2 –	340 4 4	11 2 6	364 13 3½	254 4 11
Coleraine	770 3 5	74 19 10	224 15 –	328 15 6	36 6 4	254 3 6	135 19 9½
Cookstown	275 15 8½	87 3 –	183 14 6	425 10 3	12 2 1	- - -	45 18 3¾
Cork (1)	18,462 4 –½	189 12 8	954 17 5	4,171 18 –	16 9 2	626 9 7	809 8 11
Drogheda (4)	1,410 11 7¾	61 6 9	300 – –	782 11 3	25 10 –	336 8 2	113 3 10
Dublin, North (1)	18,928 10 11¼	159 11 9	719 19 –	1,878 7 2½	496 7 6	1,416 10 2	1,091 18 5
Dublin, South (1)	19,638 – 9¼	158 15 10	1,262 4 3	2,636 11 2	130 16 11	2,559 14 7½	990 1 5
Dungannon	189 5 11	90 3 3	202 6 –	254 6 5	7 4 –	- - included in maintenance.	- - included in maintenance.
Dungarvan (5)	- - -	104 17 9	250 19 3	- - -	- - -	- - -	- - -
Dunmanway	565 1 9	49 12 8	267 10 –	95 – 4	16 – 8	206 11 9	151 11 7
Dunshaughlin	1,270 7 3	56 11 –	250 – –	338 18 8½	10 10 4½	195 17 6	247 10 4
*Edenderry	1,048 10 –	- - -	- - -	- - -	- - -	- - -	- - -
Ennis	1,804 13 2½	119 9 6	367 10 –	641 16 8	3 6 –	440 19 8½	154 – 3
Fermoy	2,748 18 2	139 11 1	524 13 10	351 18 6	136 9 3	413 7 11	148 15 10
Galway	866 17 7	111 7 1	400 – –	373 14 9	50 19 3	395 1 –	- - included in maintenance.
Gorey	574 15 8	85 7 9	295 10 –	412 9 –½	95 8 7	327 – 4	75 7 7¼
Gort	780 18 3¼	57 2 5	120 – –	211 14 7	- - -	283 12 10	- - included in maintenance.
Gortin (6)	290 14 –½	37 8 11	150 – –	104 19 9	9 10 11	67 7 6	83 8 –
Kells	549 2 2¾	54 14 4	232 – –	- - -	12 3 9	290 16 8	60 1 3
Kilkeel	305 18 1	38 5 1	152 4 –	120 10 8	9 3 7½	86 13 1	45 11 –
Kilkenny	1,742 14 5	96 19 10	866 1 –	658 4 6½	32 16 –	652 13 10	93 5 1
Kilmallock	2,059 19 4½	141 16 9½	373 18 5	338 12 8½	64 9 11½	441 13 11	277 1 3
Kinsale	734 17 8½	110 3 –	313 12 1	271 6 6	16 3 6	86 2 4	91 1 –½
Limerick (1)	4,494 14 6	150 3 1	437 5 –	1,103 5 3(7)	284 8 11	527 10 6	341 11 8
Lisburn	3,568 15 8	111 6 9	411 – –	655 17 11	77 8 5	284 12 10	139 16 10
Lismore	117 5 7	69 7 7	214 13 6	313 7 1½	25 9 3	362 13 1	48 3 4
Londonderry	3,522 16 10¾	76 3 10	343 8 9	648 10 10	223 1 10¾	- - included in maintenance.	- - included in maintenance.
Longford	1,069 5 10	101 10 1	350 – –	116 12 4	99 10 –	411 13 3	82 3 7
Lurgan	2,147 14 2¼	81 16 7	289 3 –	685 12 2½	14 14 –	7 11 –	220 14 7
Magherafelt	810 18 3	93 9 8	240 8 4	505 18 11	22 3 –	213 6 8	97 15 10
Midleton	1,343 6 9	76 18 4	374 12 3	293 3 6	81 11 3	354 8 5	135 6 6
*Mohill	390 17 3½	- - -	- - -	- - -	- - -	- - -	- - -
Monaghan (9)	1,190 5 7½	80 – 1	336 – –	40 18 –	147 15 1	10 1 4	- - included in maintenance.
Naas (1)	1,593 13 7½	84 15 1	493 6 6	442 8 9	14 11 6	417 10 6	156 19 4¾
Navan	531 5 8¼	58 18 11½	200 10 –	- - -	47 4 5	211 6 6	45 17 7
Newcastle	3,010 17 –⅜	154 9 –	301 18 1	392 8 9½	25 7 10	429 1 2	182 17 8
Newry (10)	1,459 – 9	74 11 –	419 15 10	527 11 1	16 9 9	427 9 6	(11) 10 – –
Newtown Limavady	520 15 –	61 2 2	240 – –	329 12 2	43 10 8	118 2 3	166 7 5
Omagh	2,090 18 –½	110 13 3	252 15 8	379 5 11	92 6 6	- - included with clothing.	- - included in maintenance.
Parsonstown	1,027 13 6⅜	125 10 6	276 3 2	363 9 5	55 6 8½	506 14 11	49 10 2
Rathdown	1,562 5 1¾	58 6 3	322 1 –	864 10 5	34 13 9	386 2 10	165 3 4½
Rathkeale	1,443 18 3½	160 3 11	361 – 4	211 15 8¼	18 17 2	402 17 3¾	100 4 5
Shillelagh	655 19 11	61 10 5	237 – –	640 11 6¼	- - -	229 16 8	- - -
Sligo	1,029 9 3¼	222 18 7	384 15 –	255 – 3	26 2 7	542 17 6	172 6 6
Strabane	1,123 17 9	78 4 8	308 8 –	464 9 2	65 10 9	111 2 9	217 4 3
Thurles (12)	- - -	106 13 8	110 – –	- - -	- - -	- - -	- - -
Tipperary	2,879 13 10	158 9 7	320 18 7	608 16 –	34 7 –	587 16 –	282 14 4
Trim	1,226 10 5¾	46 2 9	250 – –	130 – 1	23 14 1	207 5 –½	117 1 2
Tullamore	655 13 7	83 1 9	355 19 –	58 14 –	88 18 10	375 11 6	54 15 –
Waterford	5,201 19 8½	129 8 10	512 13 10	434 12 3¾	44 14 8	575 10 6½	41 11 5½

(1) Includes accounts to 25th March 1842 only; the accounts for the next half year not having been audited.
(2), (4), (6), (10), (11) *Vide* Notes on Return up to 29th September 1842.
(3) The portions of this amount paid in each period of audit are not distinguished in the clerk's Return.
(5) Includes the period from the formation of the Union to 25th March 1842, at which time the workhouse had not been opened.
(7) (8) *Vide* Notes on Return up to 25th March 1842.

- - - SUMMARY of foregoing ABSTRACTS, showing the whole EXPENDITURE of the UNIONS up to 29th September 1842.

| - - - - - ESTABLISHMENT CHARGES. | | |

The particulars in the foregoing Tables are copied from the Returns obtained from the clerks of the respective Unions, in which the Accounts have been audited.

Prior to the opening of the workhouse, and therefore prior to any expenditure for the maintenance of paupers, expenses have been necessarily incurred, for various purposes, in preparing for the administration of relief:—such as the election of guardians, the valuation of property for rating, salary of clerk; also expenses for vaccination, and for purposes of the nature of outfit. The particulars of such expenses are shown in the respective divisions of the second column of the Return, under the head of "Establishment Charges."

It has been found, on the audit of the Accounts, that in the commencement of the Unions some items of expenditure have been brought to account under different heads in different Unions, as shown by the Notes on the Tables. All the Unions being now in operation, and the workhouses in most of them opened, the issue of further regulations on the subject of the Accounts is under the consideration of the Poor Law Commissioners.

Poor Law Commission Office,
Dublin, 8 April 1843.

ARTHUR MOORE,
Chief Clerk.

POOR LAW UNIONS (IRELAND).

RETURN of the EXPENSE of each POOR LAW UNION in *Ireland*, in each Half Year for which the Accounts have been audited.

(Sir Robert Ferguson.)

Ordered, by The House of Commons, *to be Printed,*
11 *April* 1843.

193.

Under 2 s.

POOR LAW UNIONS (IRELAND).

RETURN to an ORDER of the Honourable The House of Commons, dated 22 February 1843;—*for*,

ABSTRACT

Of RETURN of the EXPENSE of each POOR LAW UNION in *Ireland*, in each Half Year for which the Accounts have been Audited; distinguishing, in Two Columns, first, the Sums for Maintenance and Clothing; and, secondly, those Paid for the Proportion of Establishment Charges, Repayment of Workhouse Loan, Collection, Burial, and other Expenses.

(Sir Robert Ferguson.)

Ordered, by The House of Commons, *to be Printed*,
11 *April* 1843.

Under 1 *oz.*

ABSTRACT of RETURN relative to Poor Law Unions in *Ireland* (No. 193.) 1843.

NAME of UNION.	Date of Formation of the Union.	Date of Admission of Paupers.	FIRST HALF YEAR. Clothing and Maintenance.	FIRST HALF YEAR. All other Expenses.	FIRST HALF YEAR. Total Expenditure of the Union.	SECOND HALF YEAR. Clothing and Maintenance.	SECOND HALF YEAR. All other Expenses.	SECOND HALF YEAR. Total Expenditure of the Union.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Abbeyleix	14 Dec. 1839	6 June 1842	683 12 3	1,167 7 11¼	1,851 – 2¼	- - -	- - -	- - -
Ardee	31 Aug. –	May –	No return -	- - -	- - -	- - -	- - -	- - -
Athlone	8 Apr. –	22 Nov. 1841	575 17 3	1,498 7 3½	2,074 4 6½	1,166 15 7	825 13 4½	1,992 8 11
Bailieborough	30 Nov. –	June 1842	569 10 6½	892 13 11¾	1,462 4 6¼	- - -	- - -	- - -
Ballinasloe (3)	10 June –	1 Jan. –	1,792 13 4½	2,616 10 10½	4,409 4 3	- - -	- - -	- - -
Ballinrobe	16 Nov. –	26 May –	386 12 9½	1,636 18 10½	2,023 11 8	- - -	- - -	- - -
Balrothery (1)	4 Apr. –	15 Mar. 1841	266 19 7½	811 12 10	1,078 12 5½	417 6 3¼	290 1 –	707 7 3
Baltinglass (3)	30 Nov. –	28 Oct. –	384 16 6	1,453 – –¼	1,837 16 6¼	916 12 –¼	(4) 796 11 6	1,713 3 6
Banbridge	27 Feb. –	22 June –	182 3 –¾	978 10 3	1,160 13 3¾	433 16 10¼	607 3 9½	1,041 – 7
Bandon	22 – –	Nov. –	458 11 3¾	1,896 6 –¼	2,354 17 4	783 2 11	613 11 2	1,396 14 1
Belfast (1)	1 Jan. –	11 May –	964 1 4	2,110 15 –	3,074 16 4	1,272 10 2	1,536 16 9(4)	2,809 6 11
Boyle	31 Aug. –	Jan. 1842	69 16 7¼	1,228 7 3	1,298 3 10¼	636 2 1	507 16 2	1,143 18 3
Callan	9 Apr. –	25 Mar. –	- - not opened first half year.	715 15 –	715 15 –	431 16 11	780 6 9½	1,212 3 8
Carrick-on-Shannon	2 Sept. –	21 July –	149 12 11½	1,263 1 2¾	1,412 14 2¼	- - -	- - -	- - -
Carrick-on-Suir	1 June –	July –	89 5 10½	1,175 17 5	1,265 3 3½	- - -	- - -	- - -
Castlederg (2) (3)	22 May –	2 Mar. 1841	322 9 11	436 12 –	759 1 11	247 17 3	(4)361 10 4½	609 7 7
Cavan	3 Dec. –	June 1842	706 16 7¼	782 11 4	1,489 7 11¼	- - -	- - -	- - -
Celbridge	6 Feb. –	9 – 1841	97 11 5	1,048 10 3	1,146 1 8	289 6 1½	344 16 8½	634 2 10
Clonmel	25 Mar. –	1 Jan. –	1,385 19 5	(4)1,343 11 6	2,729 10 11	931 1 11	(4)651 14 3½	1,582 16 2
Coleraine	4 Dec. –	19 Apr. 1842	770 3 5	1,462 9 3½	2,232 12 8½	- - -	- - -	- - -
Cookstown	2 Sept. –	31 May –	275 15 8½	1,102 3 2¾	1,377 18 11¼	- - -	- - -	- - -
Cork (1)	8 Apr. –	1 – 1840	5,665 7 2½	3,667 17 –½	9,333 4 3	3,950 5 1	2,189 13 4	6,139 18 5
Drogheda	1 July –	16 Dec. 1841	1,410 11 7⅝	2,061 18 5	3,472 10 –¾	- - -	- - -	- - -
Dublin, North (1)	10 June –	4 May 1840	2,922 5 10¼	4,582 13 11¾	7,504 19 10	5,083 5 10¾	(4)3,210 2 8¼	8,293 8 7
Dublin, South (1)	10 – –	Apr. –	3,475 18 9¼	5,152 2 1	8,628 – 10¼	5,528 15 9¼	3,008 2 2	8,536 17 11
Dungannon (2) (3)	1 Aug. –	23 June 1842	189 5 11	900 16 2	1,090 2 1	- - -	- - -	- - -
Dungarvan	8 Apr. –	—	(5)	489 15 –	489 15 –	- - -	- - -	- - -
Dunmanway	26 Dec. –	2 Oct. 1841	268 4 –	924 6 3	1,192 10 3	296 17 9	326 16 2	623 13 11
Dunshaughlin	4 Apr. –	17 May –	132 9 5	1,172 15 11¼	1,305 5 4¼	472 4 4	406 14 3½	878 18 7
Edenderry	20 May –	Mar. 1842	1,048 10 –	912 6 11½	1,960 16 11½	- - -	- - -	- - -
Ennis	1 July –	15 Dec. 1841	447 5 7	1,289 11 2½	1,736 16 9½	1,357 7 7½	1,090 11 1½	2,447 18 9
Fermoy	25 Feb. –	6 July –	1,342 17 2	2,126 13 –	3,469 10 2	1,406 1 –	823 6 8	2,229 7 8
Galway (3)	1 June –	2 Mar. 1842	866 17 7	1,875 2 8	2,742 – 3	- - -	- - -	- - -
Gorey	21 Dec. –	Mar. –	58 9 6½	1,395 15 10½	1,454 5 5	516 6 1½	448 2 2½	964 8 4
Gort (3)	31 Aug. –	11 Dec. 1841	780 18 3¼	1,155 8 8½	1,936 6 11¾	- - -	- - -	- - -
Gortin (6)	20 May –	19 Feb. 1842	290 14 –½	621 4 1½	911 18 2	- - -	- - -	- - -
Kells	20 July –	23 May –	549 2 2⅜	1,339 3 10½	1,888 6 1¼	- - -	- - -	- - -
Kilkeel	5 Aug. –	1 Sept. 1841	101 19 11½	744 18 9½	846 18 9	203 18 1½	(4) 484 1 7	687 19 8
Kilkenny	15 July –	Apr. 1842	1,742 14 5	3,093 3 –	4,835 17 5	- - -	- - -	- - -
Kilmallock	21 Jan. –	29 Mar. 1841	421 5 2½	1,625 10 9¼	2,046 15 11¾	788 8 10¼	833 13 5¼	1,622 2 3½
Kinsale	1 Feb. –	4 Dec. –	349 12 1	1,035 5 2	1,384 17 3	385 5 7½	462 19 11½	848 5 7
Limerick (1)	1 Jan. –	20 May –	1,579 17 3	2,480 1 2	4,059 18 5	2,914 17 3	1,812 18 7	4,727 15 10
Lisburn	19 – –	11 Feb. –	1,075 7 4½	1,773 12 6	2,848 19 10½	1,253 2 6	574 18 5	1,828 – 11
Lismore	12 Apr. –	May 1842	(5)	561 2 8	561 2 8	117 5 7	856 16 2½	974 1 9½
Londonderry (2) (3)	28 Jan. –	10 Nov. 1840	730 12 –	1,168 8 3½	1,899 – 3½	1,025 2 9	409 10 7½	1,434 13 4½
Longford	25 May –	24 Mar. 1842	1,069 5 10	2,035 10 4	3,104 16 2	- - -	- - -	- - -
Lurgan	28 Jan. –	22 Feb. 1841	48 15 3	501 5 7	550 – 10	708 6 11	990 15 10	1,699 2 9
Magherafelt (6)	2 Dec. –	11 Mar. 1842	810 18 3	1,620 18 8	2,431 16 11	- - -	- - -	- - -
Midleton	20 Feb. –	21 Aug. 1841	874 17 6½	1,804 13 10½	2,679 11 5	468 9 2½	534 16 8	1,003 5 10½
Mohill	12 Sept. –	June 1842	390 17 3½	654 4 4	1,045 1 7½	- - -	- - -	- - -
Monaghan (3) (7)	11 Nov. –	25 May –	1,190 5 7½	1,158 14 7	2,349 – 2½	- - -	- - -	- - -
Naas (1)	18 Feb. –	4 Aug. 1841	1,593 13 7½	2,230 7 2½	3,824 – 10	- - -	- - -	- - -
Navan	1 July –	4 May 1842	531 5 8¼	1,355 15 7¼	1,887 1 3½	- - -	- - -	- - -
Newcastle	9 Jan. –	13 Mar. –	919 13 2¼	1,472 18 –	2,392 11 2¼	881 15 2¼	227 7 4½	1,109 2 6¾
Newry	14 May –	16 Dec. 1841	(6)1,459 – 9	2,300 4 –	3,759 4 9	- - -	- - -	- - -
Newtown Limavady (9).	30 Sept. –	Mar. 1842	520 15 –	1,571 17 7	2,092 12 7	- - -	- - -	- - -
Omagh (2) (3)	22 May –	24 Aug. 1841	(10)1,152 14 6	1,118 11 3	2,271 5 9	938 3 6½	341 1 –	1,279 4 6½
Parsonstown	25 – –	2 Apr. 1842	1,027 13 6¾	2,040 4 8½	3,067 18 3¼	- - -	- - -	- - -
Rathdown	10 Aug. –	12 Oct. 1841	888 5 4¾	1,709 9 11	2,597 15 3¾	673 19 9	(4)1,571 19 5	2,245 19 2
Rathkeale	8 Jan. –	26 July –	86 16 7½	882 12 10½	969 9 6	421 7 1½	(4)1,341 2 6	1,762 9 7½
Shillelagh	20 July –	Mar. 1842	655 19 11	1,897 12 11	2,553 12 10	- - -	- - -	- - -
Sligo	1 Aug. –	17 Dec. 1841	169 4 7¾	1,659 19 3	1,829 3 10⅝	860 4 7½	1,222 – 10¾	2,082 5 6¼
Strabane	11 Apr. –	18 Nov. –	444 – 7	1,121 10 1	1,565 10 8	679 17 2	506 11 9	1,186 8 11
Thurles	5 – –	7 – 1842	(11)	357 18 2	357 18 2	- - -	- - -	- - -
Tipperary	7 Feb. –	3 July 1841	300 13 11	1,714 14 9	2,015 8 8	1,188 13 11	693 5 6	1,881 19 5
Trim	1 June –	11 Oct. –	559 11 4½	1,038 16 6½	1,598 7 11	666 19 1¼	(4) 821 – 7	1,487 19 8¼
Tullamore	25 Sept. –	June 1842	655 13 7	1,242 9 3	1,898 2 10	- - -	- - -	- - -
Waterford	25 Apr. –	20 Apr. 1841	1,617 – 2	2,258 14 2¾	3,875 14 4¾	1,752 3 3	(4)1,314 2 8½	3,066 5 11½
		Total £.	52,549 17 9½	101,519 18 11¼	154,069 16 8¾	42,065 12 2	33,818 13 7¼	75,884 5 9¼

(1) Includes accounts to 25th March 1842 only, the accounts for the next half year not having been audited.
(2) Bedding included in clothing and maintenance.
(3) Fuel and lighting included in maintenance.
(4) Instalment of workhouse loan paid in this half year.
(4*) The sum of 395 *l.* 13 *s.* has also been paid for postages, printing, stationery, and incidental expenses, which is not included in this amount.
(5) Workhouse not opened.

ABSTRACT of RETURN relative to Poor Law Unions in *Ireland* (No. 193.) 1843.

THIRD HALF YEAR.			FOURTH HALF YEAR.			TOTAL EXPENDITURE.	NAME of UNION.
Clothing and Maintenance.	All other Expenses.	Total Expenditure of the Union.	Clothing and Maintenance.	All other Expenses.	Total Expenditure of the Union.		
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
- - -	- - -	- - -	- - -	- - -	- - -	1,851 - 2¼	Abbeyleix.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	Ardee.
- - -	- - -	- - -	- - -	- - -	- - -	4,066 13 6	Athlone.
- - -	- - -	- - -	- - -	- - -	- - -	1,462 4 6¼	Bailieborough.
- - -	- - -	- - -	- - -	- - -	- - -	4,409 4 3	Ballinasloe (3).
- - -	- - -	- - -	- - -	- - -	- - -	2,023 11 8	Ballinrobe.
- - -	- - -	- - -	- - -	- - -	- - -	1,785 19 8¾	Balrothery (1).
- - -	- - -	- - -	- - -	- - -	- - -	3,551 - -¾	Baltinglass (3).
492 11 5¾	(4)894 4 -¼	1,386 15 6	- - -	- - -	- - -	3,588 9 5½	Banbridge.
- - -	- - -	- - -	- - -	- - -	- - -	3,751 11 5	Bandon.
- - -	- - -	- - -	- - -	- - -	- - -	5,884 3 3	Belfast (1).
- - -	- - -	- - -	- - -	- - -	- - -	2,442 2 1¼	Boyle.
- - -	- - -	- - -	- - -	- - -	- - -	1,927 18 8½	Callan.
- - -	- - -	- - -	- - -	- - -	- - -	1,412 14 2¼	Carrick-on-Shann
- - -	- - -	- - -	- - -	- - -	- - -	1,265 3 3½	Carrick-on-Suir.
238 1 8½	175 10 9	413 12 5½	- - -	- - -	- - -	1,782 2 -	Castlederg (2) (3
- - -	- - -	- - -	- - -	- - -	- - -	1,489 7 11¼	Cavan.
411 - -	433 7 5	844 7 5	- - -	- - -	- - -	2,624 11 11	Celbridge.
1,013 3 5	376 1 10½	1,389 5 3½	- - -	- - -	- - -	(4*)5,701 12 5	Clonmel.
- - -	- - -	- - -	- - -	- - -	- - -	2,232 12 8½	Coleraine.
- - -	- - -	- - -	- - -	- - -	- - -	1,377 18 11¼	Cookstown.
3,361 1 9	(4)1,796 11 6	5,157 13 3	5,485 10 -	2,283 11 3	7,769 1 3	28,399 17 2	Cork (1).
- - -	- - -	- - -	- - -	- - -	- - -	3,472 10 -¾	Drogheda.
5,653 2 -	2,391 19 -	8,045 1 -	5,269 17 2	(4)2,569 10 10½	7,839 8 -½	31,682 17 5½	Dublin, North (1
5,105 18 2¾	(4)2,495 3 2½	7,601 1 5¼	5,527 8 -	1,905 18 -	7,433 6 -	32,199 6 2¾	Dublin, South (1
- - -	- - -	- - -	- - -	- - -	- - -	1,090 2 1	Dungannon (2) (3
- - -	- - -	- - -	- - -	- - -	- - -	489 15 -	Dungarvan.
- - -	- - -	- - -	- - -	- - -	- - -	1,816 4 2	Dunmanway.
665 13 6	671 2 9½	1,336 16 3½	- - -	- - -	- - -	3,521 - 3¼	Dunshaughlin.
- - -	- - -	- - -	- - -	- - -	- - -	1,960 16 11½	Edenderry.
- - -	- - -	- - -	- - -	- - -	- - -	4,184 15 6½	Ennis.
- - -	- - -	- - -	- - -	- - -	- - -	5,698 17 10	Fermoy.
- - -	- - -	- - -	- - -	- - -	- - -	2,742 - 3	Galway (3).
- - -	- - -	- - -	- - -	- - -	- - -	2,418 13 9	Gorey.
- - -	- - -	- - -	- - -	- - -	- - -	1,936 6 11¾	Gort (3).
- - -	- - -	- - -	- - -	- - -	- - -	911 18 2	Gortin (6).
- - -	- - -	- - -	- - -	- - -	- - -	1,888 6 1¼	Kells.
- - -	- - -	- - -	- - -	- - -	- - -	1,534 18 5½	Kilkeel.
- - -	- - -	- - -	- - -	- - -	- - -	4,835 17 5	Kilkenny.
850 5 3¾	609 - 6¾	1,459 5 10½	- - -	- - -	- - -	5,128 4 1¾	Kilmallock.
- - -	- - -	- - -	- - -	- - -	- - -	2,233 2 10	Kinsale.
- - -	- - -	- - -	- - -	- - -	- - -	8,787 14 3	Limerick (1).
1,240 5 9½	(4)1,032 19 4	2,273 5 1½	- - -	- - -	- - -	6,950 5 11	Lisburn.
- - -	- - -	- - -	- - -	- - -	- - -	1,535 4 5¼	Lismore.
913 - 4¾	(4) 877 17 1½	1,790 17 6¼	854 1 9	379 5 9¼	1,233 7 6¼	6,357 18 8½	Londonderry(2)(3
- - -	- - -	- - -	- - -	- - -	- - -	3,104 16 2	Longford.
646 5 -¾	366 18 4¼	1,013 3 5	743 16 11½	(4)1,028 9 1	1,772 6 -½	5,034 13 -½	Lurgan.
- - -	- - -	- - -	- - -	- - -	- - -	2,431 16 11	Magherafelt (6).
- - -	- - -	- - -	- - -	- - -	- - -	3,682 17 3½	Midleton.
- - -	- - -	- - -	- - -	- - -	- - -	1,045 1 7½	Mohill.
- - -	- - -	- - -	- - -	- - -	- - -	2,349 - 2½	Monaghan (3) (7
- - -	- - -	- - -	- - -	- - -	- - -	3,824 - 10	Naas (1).
- - -	- - -	- - -	- - -	- - -	- - -	1,887 1 3½	Navan.
1,209 8 8¼	531 16 4	1,741 5 -¼	- - -	- - -	- - -	5,242 18 9¼	Newcastle.
- - -	- - -	- - -	- - -	- - -	- - -	3,759 4 9	Newry.
- - -	- - -	- - -	- - -	- - -	- - -	2,092 12 7	Newtown Lima-vady (9).
- - -	- - -	- - -	- - -	- - -	- - -	3,550 10 3½	Omagh (2) (3).
- - -	- - -	- - -	- - -	- - -	- - -	3,067 18 3¼	Parsonstown.
- - -	- - -	- - -	- - -	- - -	- - -	4,843 14 5¾	Kathdown.
935 14 6½	415 1 -	1,350 16 6½	- - -	- - -	- - -	4,082 14 8	Rathkeale.
- - -	- - -	- - -	- - -	- - -	- - -	2,553 12 10	Shillelagh.
- - -	- - -	- - -	- - -	- - -	- - -	3,911 9 5	Sligo.
- - -	- - -	- - -	- - -	- - -	- - -	2,751 19 7	Strabane.
- - -	- - -	- - -	- - -	- - -	- - -	357 18 2	Thurles.
1,390 6 -	725 10 11	2,115 16 11	- - -	- - -	- - -	6,013 5 -	Tipperary.
- - -	- - -	- - -	- - -	- - -	- - -	3,086 7 7¼	Trim.
- - -	- - -	- - -	- - -	- - -	- - -	1,898 2 10	Tullamore.
1,832 16 3½	684 18 2½	2,517 14 6	- - -	- - -	- - -	9,459 14 10½	Waterford.
25,958 14 2	14,478 2 4¾	40,436 16 6¾	17,880 13 10½	8,166 14 11¾	26,047 8 10¼	296,438 7 11	- - Total.

(6) Audit to 1st October 1842.
(7) Accounts audited to 31st December 1842. The entire cost of clothing purchased and paid for, to the 31st December, is included in this Return.
(8) Includes the stock of provisions and clothing on hand, amounting to 692 *l.* 9 *s.* 9 *d.*
(9) To 30th September 1842.
(10) Including bedding, fuel, and lighting.
(11) Paupers not admitted till 6th November 1842.

POOR LAW UNIONS (IRELAND).

ABSTRACT

Of RETURN of the EXPENSE of each POOR LAW UNION in *Ireland*, in each Half Year for which the Accounts have been audited.

(Sir Robert Ferguson.)

Ordered, by The House of Commons, *to be Printed,*
11 *April* 1843.

193—II.

Under 1 *oz.*

WORKHOUSES (IRELAND).

RETURN to an ORDER of the Honourable The House of Commons, dated 13 February 1843;—*for*,

A RETURN specifying the Number, Name, and Local Situation of each UNION WORKHOUSE in *Ireland* which has NOT within itself any Supply, or an insufficient Supply of SPRING WATER; and also specifying those from which there is none, or an insufficient SEWERAGE.

Poor Law Commission Office, Somerset House, 27 March 1843.

EDWIN CHADWICK, Secretary.

Poor Law Commission Office, Dublin, 25 March 1843.

GEO. WILKINSON, Archt.

Ordered, by The House of Commons, *to be Printed*, 3 *May* 1843.

Architect's Office, Poor Law Commission Office, Dublin, 25 March 1843.

Gentlemen,

IN preparing the accompanying Return relating to the wells and sewers of the Union Workhouses in Ireland, as directed by your Board, in pursuance of an Order of the House of Commons, dated 13th February 1843, I beg to remark that every exertion has been made for completing it at the earliest period.

The wording of the Order relating to the wells is as follows: "A Return of each Union Workhouse which has not within itself any supply, or an insufficient supply of Spring Water."

The information in the office as to the present supply of spring water would not enable a satisfactory return to be made, some of the workhouses having been long completed, and the supply of spring water being liable to variation. It is known that all the workhouses in which the building contracts have been completed had at one time a good supply of spring water, but there have been instances in which springs at one time found so strong as to prevent their deeper sinking, have become weaker, and failed to give a sufficient supply at all times.

To return such houses with a sufficient supply, according to the wording of the Order, would most likely have been unsatisfactory, although it is not doubted that they all have the means within themselves, by deeper sinking or otherwise, of obtaining a good supply.

It has therefore been necessary to have the wells examined, and every practicable arrangement has been made for accelerating the required information.

Particulars have yet to be received to enable the present depth of water of a few of the wells to be stated, but it is considered that the information relating to these wells is not sufficient to occasion any delay of the Return, or to prevent the Order of the House of Commons from being complied with.

I have, &c.

(signed) *George Wilkinson.*

The Poor Law Commissioners, &c. &c. &c.

A RETURN specifying the Number, Name, and Local Situation of each UNION WORKHOUSE in *Ireland*, which has NOT within itself a sufficient Supply of SPRING WATER.

Number - - 4, - - - Occupied Workhouses without a sufficient Supply of SPRING WATER at the present time.

Carrick-on-Shannon	- - near the town, and on elevated ground.	- - the workhouse contractor has not yet completed the sinking of the well, which up to this time has been carried to a depth of 100 ½ feet through a calp limestone, having several very silicious beds, which occasion great labour and time to penetrate; the well is still sinking. On the morning of the 10th of March it was inspected, and found to have six feet six inches of water in it, during the absence of the workmen. The infirmary well, near the workhouse, gives an abundant supply; the workhouse site is of about 25 feet higher level than the infirmary.
Cashel - - -	near the town -	- - the workhouse contractor has not yet completed the sinking; the present depth of the well is 104 feet, through a limestone rock, which prevails all round the neighbourhood. The public buildings are supplied by wells. The infantry barracks have three wells, one 55 feet deep, one 35 feet, one 25 feet; the two former have been dry for the last eight months, the last summer and the past winter having been unusually dry. The Bridewell well is through 90 feet of limestone rock, and has a good supply. The County Infirmary well, 94 feet deep, supply deficient during part of last summer. Fever Hospital, no well; obtains a supply from a public well adjoining the workhouse site. The bottom of the workhouse well is now about 16 feet above that of the infirmary well. During the late dry summer the inhabitants were badly off for water, and a public tank was constructed in October last, into which water is conveyed from a spring about a mile and a half distant, and the supply has been abundant.
Tullamore - -	- - near the town, and to the canal from which the present supply of water is obtained.	- - the contractor has yet to sink the well deeper; the present depth is 51 ½ feet, the sinking being extremely slow, owing to the silicious nature of some of the beds of the calp limestone formation, which prevails round Tullamore; the present supply is about 450 gallons daily; in quarrying for stones in another portion of the site, a very strong supply of water was found. The barrack well is about 14 feet deep, gives a good supply. The gaol has two wells, one 115 feet deep, the other 75 feet; the supply occasionally insufficient during the late dry seasons; the situation of the workhouse is, however, about a quarter of a mile from the latter building. There are several wells in the town, and not far from the poor-house, which are sunk of moderate depth, and afford good supplies of water.
Larne - - -	- on elevated and rising ground, on the north side of the town.	- - the well sunk 114 feet; it is proposed to discontinue it, in order to obtain a supply from a spring near the workhouse, which is always running, and which can be conveyed to the workhouse premises, the fall being favourable. The water used by the public is chiefly obtained from shallow wells, sunk in diluvial gravel.

Number - - 5, - - - - OCCUPIED UNION WORKHOUSES which, within the Limits of their Sites, are solely dependent on Wells for a Supply of SPRING WATER, and in which the Wells are considered to require to be sunk to a greater Depth in order to obtain a sufficient Supply in dry Seasons.

		Depth of Well.	Depth of Water in the Well, in the Month of March 1843.
		feet.	*feet.*
Limerick - -	- - the house is near the city, on the north side of the River Shannon. The supply of spring water from the well is not found to be sufficient at all times; a second well has been proposed, and to be used as a draw-well; a limestone rock prevails around Limerick, from which, by means of wells, the public buildings of the city are supplied.	90	8 ½

		Depth of Well.	Depth of Water in the Well, in the Month of March 1843.
		feet.	*feet.*
Edenderry - -	- - the house is about a quarter of a mile from the town; the supply has not always been found sufficient, and in the adjustment of the contractor's account provision has been made for sinking the well to a greater depth.	50 ½	4
Parsonstown -	- - the house is near the town; the supply was found to be deficient last summer; provision was made in adjusting the contractor's account, for deepening the well.	52	32
Roscrea - -	- - the house is about one mile from the town; ditto ditto.	19	4
Nenagh - -	the house is near the town; ditto, ditto - - -	60	12

Note.—The last summer was an unusually dry one, and the wells abovementioned, when first sunk, had strong springs and were considered to afford an abundant supply of water.

PARTICULARS of the Supply of SPRING WATER to each of the following UNION WORKHOUSES in *Ireland*, with reference to the Sufficiency or Insufficiency of the Supply thereof.

NAME.	LOCAL SITUATION OF THE WORKHOUSE, &c.		Depth of the Well (in feet).	Present Depth of Water in Well (in feet), March 1843.
Abbeyleix - -	adjoining the town	- - supplied from a constantly running stream adjoining the workhouse site; the fall allows the water to be conveyed to cistern in pipes without any pump.	—	
Antrim - -	- - - - -	- - house in progress intended to be supplied from a well.	—	
Ardee - -	- - - - -	- - supplied by pump from a running stream on the site, and from a well.	15	8
Armagh - -	- - - - -	- - supplied from a stream bounding the workhouse site, and a well.	57	3 ½
Athlone - -	- - - - -	- - the site adjoins the river Shannon, but the house is supplied from a well.	- - considered to be a good supply.	
Athy - - -	- about half-a-mile from the town of Athy, near the canal.	- - house in progress intended to be supplied from a well.	—	
Bailieborough -	adjoining the town	- - the site bounded by a lake and a running stream, and supplied from a well; the well requires deeper sinking.	24 ½	2 ⅛
Ballina - -	- - - - -	- - this house, not yet occupied, to be supplied from a well which is still sinking; present depth - - -	70	
Ballinasloe -	- - - - -	supplied from a well - -	- - present supply not known, but considered a good one.	
Ballinrobe - -	- - - - -	- - - - - -	- - present supply not known.	
Ballycastle - -	- - - - -	- - - - - -	70	58
Ballymena - -	- - about a quarter of a mile from the town.	- - house in progress intended to be supplied from a well.	—	
Ballymoney -	adjoining the town	- - house not yet occupied, supplied from a well.	35	30 ½

NAME.	LOCAL SITUATION OF THE WORKHOUSE, &c.		Depth of the Well (in feet).	Present Depth of Water in Well (in feet), March 1843.
Ballyshannon -	adjoining the town	- - house not yet occupied, supplied from a well.	19	7 ½
Balrothery -	- - about two miles south of the town of Balbriggan.	supplied from a well - -	44	5
Baltinglass -	- - about one mile and a half from the town.	- - - - - -	12	2 ½
Banbridge -	adjoining the town	- - - - - -	30	4
Bandon - -	- - - -	- - - - - -	31	8
Bantry - -	- - - -	- house in progress, intended to be supplied from well; running stream adjoining site.	—	
Belfast - -	- - - -	from two wells - - -	14	6
Boyle - -	- - - -		34	7
		from a well - - -	25	6
Cahirciveen -	- - about two miles from Cahirciveen.	- house in progress, intended to be supplied from a well.	—	
Callan - -	adjoining the town	supplied from a well - -	72	21
Carlow - -	near the town -	- house in progress, intended to be supplied from a well.	—	
Carrickmacross -	- - - -	- - site surrounded by a running stream; supplied from a well.	11½	2 ½
Carrick-on-Suir -	- - - -	- - close to river Suir, supplied from well.	11½	7 ½
Castlebar - -	- - - -	- - supplied from a well; the spring which supplies the town is in front of the site.	26	6
Castleblayney -	- - - -	supplied from a well - -	46	30
Castlederg - -	- - - -	- - supplied from spring conveyed in lead pipe to cistern, the fall being favourable and no pump required.	—	
Castlerea - -	- - - -	- - house not occupied, supplied from well.	66	13 ½
Cavan - -	- about three quarters of a mile from the town.	- - spring in front portion of the site, and well; the well requires deeper sinking, which has been undertaken to be done.	73	3
Celbridge - -	near the town -	supplied from a well - -	46	21
Clifden - -	- - - -	- house in progress, intended to be supplied from a well; site adjoins the river.	—	
Clogheen - -	- - - -	- - a stream runs along front boundary of the site, and supplied from well, which had a partial deficiency in part of last summer.	29	7 ½
Clogher - -	- - - -	- - house in progress; site bounded by a river; to be supplied from a well.	—	
Clones - -	- - - -	- - house not occupied, supplied from well.	60	29 ½
Clonmel - -	- - - -	- adjoins the river Suir; supplied from wells averaging -	17	3
Coleraine - -	- - about a quarter mile from the town.	supplied from a well - -	100	34
Cookstown - -	near the town -	- - - - - -	- - present depth of water not known, but considered sufficient.	
Cootehill - -	- - about a quarter mile from the town.	- - - - - -	53	22
Cork - - -	- - about a quarter mile from the city.	- - - - - -	32	- - - a very strong spring was obtained in this well.
Donegal - -	near the town -	- - house not occupied, supplied from well.	39	31 ½
Downpatrick -	about half a mile from the town.	supplied from a well - -	9	8

NAME.	LOCAL SITUATION OF THE WORKHOUSE, &c.		Depth of the Well (in feet).	Present Depth of Water in Well (in feet), March 1843.
Drogheda	near the town	-- supplied from two wells; the first requires deeper sinking	44 17	2 10
Dublin, North Dublin, South	-- in the city of Dublin, old buildings	from pipe water	—	
Dundalk	-- about a quarter mile from town.	-- supplied from two wells, one of which is supplied from a running stream	44 25	24 5
Dunfanaghy	near the town	- house in progress, intended to be supplied from a well.	—	
Dungannon		-- supplied from a well; the locality being very uncertain for a supply of water, a well was sunk to ascertain the fact before the site was agreed for.	133 ½	31
Dungarvan	-- about one mile from town.	supplied from a well	21	8 ½
Dunmanway	near the town		12 ½	6
Dunshaughlin	-- about one and a half east of the town, on Dublin road.	-- a running stream adjoins the site; supplied from a well.	14	- depth of water not known, but considered to be sufficient.
Ennis	near the town	supplied from two wells	25 25	7 ½
Enniscorthy		supplied from a well	47	20
Enniskillen		-- house in progress, bounded by the lake.	—	
Ennistymon	-- about one mile from the town.	supplied from a well	22 ¾	11
Fermoy	-- adjoining the town, formerly barracks.	-- supplied from three wells; supply partially failed in part of last summer	98 ½ 100 ½ 98 ½	8 5 ½ 4 ½
Galway	near the town	supplied from a well	17	10
Glenties		- house in progress, intended to be supplied from a well.	—	
Gorey		supplied from a well		- depth of water not known.
Gort		-- ditto; this well is not now used, the water being obtained from an adjacent surface spring; it is considered doubtful if the well is sufficiently deep, and the contractor is liable to the cost of deepening it, for which purpose the well will be tested before the pump is fixed.	—	
Gortin*		-- from a spring conveyed by pipe into cistern, the fall being favourable, and no pump required.	—	
Granard		-- supplied from a well; doubtful if the supply is yet sufficient for a dry season, and if so, the contractor is under engagement to sink it deeper.	45 ½	23 ½
Inishowen		- house in progress, intended to be supplied from a well.	—	
Kanturk		supplied from a well		- present depth of water not known.
Kells		supplied from two wells	32 17	10 6
Kenmare		- house in progress, intended to be supplied from a well.	—	
Kilkeel		supplied from a well	30	11
Kilkenny			57	15

(*continued*)

* *Note.*—The water in the wells around Gortin is very much impregnated with sulphuretted hydrogen and oxide of iron, and an arrangement was therefore made for a right of water from a neighbouring spring.

NAME.	LOCAL SITUATION OF THE WORKHOUSE, &c.		Depth of the Well (in feet).	Present Depth of Water in Well (in feet), March 1843.
Killarney	-	- house in progress, intended to be supplied from a well.	—	
Kilmallock	-	supplied from a well	-	- present depth of water not known, but the supply is considered sufficient.
Kilrush	near the town	supplied from a well	-	- not known; the supply is considered sufficient.
Kinsale	-	- supplied from a well; the supply from well was not quite sufficient during a short period of last summer, and supply was obtained from a spring in front of the site.	21 ½	12 ½
Letterkenny	-	- house in progress, intended to be supplied from a well.	—	
Lisburn	-	supplied from well	32	14
Lismore	-	-	68	18 ¼
Listowel	-	- house in progress, intended to be supplied from a well.	—	
Lisnaskea	-	- house not occupied, supplied from a well.	21 ½	16 ½
Londonderry	-	two wells	-	- not now known.
Longford	about a quarter of a mile from town	supplied from a well	16 ⅓	5
Loughrea	-	- supplied from a well, bounded by the lake.	36	3
Lowtherstown	near the town	- house in progress, intended to be supplied from a well.	—	
Lurgan	about half a mile from town	supplied from two wells	28 24	10 18
Macroom	adjoins the town	- house not occupied; supplied from well.	45 ½	18
Magherafelt	about a quarter of a mile from town	supplied from well	21	- not known, but considered sufficient.
Mallow	about one mile from town.		70	18
Manorhamilton	near the town	- house lately occupied; the supply is stated to have become weak, and the well to require deeper sinking, which the contractor has been directed to attend to.	39	2
Midleton	-	- supplied from well, and stream bounding the site.	15 ¼	3 ¼
Milford	about a quarter of a mile from town.	- house in progress, intended to be supplied from a well.	—	
Mohill	near the town	supplied from well	19 ½	5 ½
Monaghan	-	-	65 ½	8
Mountmellick	-	- house in progress, intended to be supplied from a well.	—	
Mullingar	nearly one mile from town.	supplied from well	29	8
Naas	near the town	- supplied from well; a running stream bounds the site.	22	3
Navan	-	supplied from well	22	8
Newcastle	-	- supplied from well; a second well is also sinking by the Guardians, to be used as a draw-well.	56	20
New Ross	-	supplied from well	75	26 ¾
Newry	-	- supplied from well, and from spring adjoining the site, which flows through pipes into a cistern.	75	7
Newtownards	-	- supplied from well; site is bounded by a mill race.	13	9

NAME.	LOCAL SITUATION OF THE WORKHOUSE, &c.		Depth of the Well (in feet).	Present Depth of Water in Well (in feet), March 1843.
Newtown Limavady	- - about a quarter of a mile from town	- - supplied from well; a running stream also bounds the site.	- - -	- - depth of water in well is not known, but considered a sufficient supply.
Oldcastle - -	near the town -	supplied from well - -	20 ½	6
Omagh - -	- - - - -	- - - - - -	- - -	- not known; a sufficient supply was obtained before the house was occupied.
Rathdown - -	- at Loughlinstown, between Bray and Kingstown.	- - - - - -	62	- considered a good supply.
Rathdrum - -	- - about half a mile from town.	- - supplied from well; a spring runs along rear of site.	- - -	- not known, but considered sufficient.
Rathkeale - -	- - - -	- - supplied from well; supply insufficient during part of dry weather of last summer. A second well, as a draw-well, has been recommended, a good supply of water existing at a very moderate depth below the surface.	16	6
Roscommon -	- - about a quarter of a mile from town.	- - house not occupied; supplied from a well.	41 ½	21 ½
Scariff - -	- - near Scariff, between Scariff and Tomgraney.	supplied from a well - -	62	48
Shillelagh - -	near the town -	- - supplied from a well; a running stream bounds the site.	41 ½	14
Skibbereen - -	- - about a quarter of a mile from town.	- - supplied from two wells; one of them partially failed last summer. This one is -	16	9
Sligo * - -	near the town -	supplied from well - -	20	5 ½
Strabane - -	- - - -	- - from a well or reservoir, which is filled by a spring outside the yard walls, and conveyed in a pipe.	22	20
Stranorlar - -	- - about half a mile from town.	- - house in progress; intended to be supplied from a well.		
Swineford - -	near the town -	house not occupied - -	11	3 ⅓
Thurles - -	- - about a quarter of a mile from town.	supplied from well - -	42	20
Tipperary - -	near the town -	supplied from well - -	70	9
Tralee - -	- - about a quarter of a mile from town.	- - house not occupied; supplied from well.	14 ¼	- considered to have an abundant supply.
Trim - - -	near the town -	- - supplied from well; a partial deficiency for a short period during last autumn.	24 ½	3
Tuam - -	- - - -	- - house not occupied; supplied from well.	58	32
Waterford - -	- - - -	supplied from two wells -	26 ¼ 37	12 ¾ not known.
Westport - -	- - - -	- - house not occupied; supplied from well.	16	7
Wexford - -	- - - -	- - supplied from well; a stream runs along front boundary of site.	- - -	- not known, but considered sufficient.

* In taking the site for this workhouse, a right to a supply of water from an adjoining spring, and the privilege of conveying the same, form part of the agreement in the event of the water from the well ever proving brackish, the situation of the house being near an inlet of the sea. This site was selected chiefly on account of the great difficulty and uncertainty of getting a supply of water on any other site which was in other respects favourable.

OMAGH UNION — *continued.*

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract	6,557	0	0			
For Works not included in Contract	2,174	8	11			
				8,731	8	11
Amount paid to Contractor				7,500	0	0
Balance due to him				1,231	8	11
Contingencies				43	4	10
Total Amount to be paid				1,274	13	9
Balance in hand				124	13	9
Total Amount required				1,150	0	0

PARSONSTOWN UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	415	0	0
Building Contract	6,900	0	0
Estimate for Fittings, &c.	800	0	0
Contingencies	585	0	0
Total Loan	8,700	0	0
Interest which accrued thereon	126	11	7
Total Amount realized	8,826	11	7

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Compensation	430	3	7
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	7,800	0	0
Ironmongery	89	5	11
Clerk of Works Salary, &c.	227	5	5
Minor Expenses	149	13	7
Total Expenditure	8,696	8	6
Balance in hand	130	3	1
Total Amount realized	8,826	11	7

STATEMENT as to FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract	6,900	0	0			
For additional Works not included in Contract	1,683	16	0			
				8,583	16	0
Amount paid to Contractor				7,800	0	0
Balance due to him				783	16	0
Contingencies				46	7	1
Total Amount to be paid				830	3	1
Balance in hand				130	3	1
Total Amount required				700	0	0

RATHDOWN UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	6,200	0	0
Estimate for Fittings	600	0	0
Contingencies	800	0	0
Total of First Loan	7,600	0	0
Interest which accrued thereon	83	13	11
Amount of Second Loan	2,000	0	0
Total Amount realized	9,683	13	11

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Rent	74	9	1
Workhouse:			
Paid Amount of Building Contract, and for additional Works not included therein	9,236	16	1
Ironmongery	73	15	7
Clerk of Works Salary, &c.	166	9	11
Minor Expenses	71	5	2
Total Expenditure	9,622	15	10
Balance in hand	60	18	1
Total Amount realized	9,683	13	11

No further Amount required to be borrowed.

RATHDRUM UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	6,600	0	0
Estimate for Fittings, &c.	600	0	0
Contingencies	600	0	0
Total of First Loan	7,800	0	0
Interest which accrued thereon	64	4	5
Amount of Second Loan	500	0	0
Total Amount realized	8,364	4	5

SUMMARY OF EXPENDITURE.	£	s.	d.
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	7,400	0	0
Ironmongery	78	16	6
Clerk of Works Salary	214	0	7
Minor Expenses	57	9	4
Total Expenditure	7,750	6	5
Balance in hand	613	18	0
Total Amount realized	8,364	4	5

No further Amount required to be borrowed.

RATHKEALE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	450	0	0
Building Contract	6,686	0	0
Estimate for Fittings, &c.	660	0	0
Contingencies	304	0	0
Total of First Loan	8,100	0	0
Interest which accrued thereon	62	3	2
Amount of Second Loan	1,600	0	0
Total Amount realized	9,762	3	2

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money, Compensation, &c.	580	8	7
Workhouse:			
Paid Amount of Building Contract, and for additional Works not included therein	8,744	8	7
Ironmongery	73	9	7
Clerk of Works Salary, &c.	130	7	6½
Minor Expenses	92	7	0¼
Total Expenditure	9,621	1	3¾
Balance in hand	141	1	10¼
Total Amount realized	9,762	3	2

No further Amount required to be borrowed.

ROSCREA UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	604	0	0
Building Contract	6,700	0	0
Estimate for Fittings, &c.	700	0	0
Contingencies	596	0	0
Total of First Loan	8,600	0	0
Interest which accrued thereon	88	0	5
Amount of Second Loan	800	0	0
Total Amount realized	9,488	0	5

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Compensation to Tenant	604	0	0
Workhouse:			
Paid Building Contractor under his Contract. and for additional Works not included therein	7,600	0	0
Ironmongery	82	11	11
Clerk of Works Salary, &c.	193	3	3
Minor Expenses	61	17	5
Total Expenditure	8,541	12	7
Balance in hand	*946	7	10
Total Amount realized	9,488	0	5

No further Sum required to be borrowed.

* The Balance due to the Contractors (449*l.* 9*s.* 7*d.*) since paid.

LONDONDERRY, &c., WORKHOUSES (IRELAND).

RETURN to an Order of the Honourable The House of Commons, dated 10 April 1843;—*for*,

COPIES or EXTRACTS of any CORRESPONDENCE between the CHIEF SECRETARY to the LORD LIEUTENANT of *Ireland* and the COMMISSIONERS of PUBLIC WORKS, relative to the WORKHOUSES at *Londonderry*, *Strabane*, and *Castlederg*:—Also, COPIES of any REPORTS made by *Jacob Owen*, Esq., Architect to the Board of Public Works, on the State of these Buildings, and on the Cost of their Erection.

SCHEDULE.

20 April 1842.—Letter from the Right honourable Lord Eliot to the Commissioners of Public Works - - - - - - - - - p. 1

14 June 1842.—Letter from Secretary to the Commissioners of Public Works to Lord Eliot - - - - - - - - - - p. 1

7 June 1842.—Report of Jacob Owen, Esq., on the State of the Londonderry Workhouse - - - - - - - - - - p. 2

9 June 1842.—Report of - - ditto - - - ditto - - - - ditto p. 3

8 June 1842.—Report of Jacob Owen, Esq., on the State of the Strabane Workhouse - - - - - - - - - - p. 6

8 June 1842.—Report of Jacob Owen, Esq., on the State of the Castlederg Workhouse - - - - - - - - - - p. 6

CORRESPONDENCE, &c.

Gentlemen, Irish Office, London, 20 April 1842.

THE Guardians of the Londonderry, Strabane and Castlederg Unions have stated in petitions to Parliament, that the Workhouses in those Unions are ill and insufficiently built, and that the cost of their erection has been unduly great.

I have, therefore, to request that you will direct your Architect to inspect the Workhouses in question, and to report to you whether they are, in his opinion, substantial and well-constructed buildings; that when you have received such report, you will examine all the accounts and documents relating to the erection of these buildings; and that when you have fully informed yourselves on the subject, you will communicate to me the result of your inquiries.

Mr. Nicholls will write by this day's post to the Assistant Commissioner in Dublin, to desire that all the papers which are in the Poor Law Office may be laid before you, and that the Architect to the Commissioners may afford you all the information in his power.

Mr. Nicholls will also direct that gentleman to meet your Architect at the Workhouses, for the purpose of answering such questions as he may wish to put to him.

To the
Commissioners of Public Works, &c., &c. &c.,
Dublin.

I am, &c.
(signed) *Eliot.*

My Lord, Office of Public Works, 14 June 1842.

I AM directed to inform your Lordship, that, in compliance with the instructions contained in your letter of 20th April, the Board has caused a minute examination to be made by their Architect of the Londonderry, Strabane and Castlederg Workhouses, with reference to complaints regarding their construction and cost; and, having attentively considered the reports made to them, submit the following as the opinions of Mr. Owen, which the Commissioners see every reason to believe to be correct:—

The Londonderry Workhouse.

At a meeting of Guardians which Mr. Owen attended, he states, that they did not seem to be aware of any specific complaints having been made that called for investigation.

The only complaints against the construction did not comprehend errors or faulty work, but omissions of what is considered desirable, and can be remedied easily by the Commissioners and Guardians.

The chief matter of animadversion is on the cost of various items, which the Guardians have been led to believe were too high, on the report of a local surveyor or valuator.

Mr. Owen considers that in nearly every case the deductions made by this gentleman are not well founded, and he has given his reasons in detail, a copy of which is enclosed.

On the whole, therefore, he considers there is no reasonable cause of complaint of this formal nature, either as regards the construction or cost of this building.

Strabane Workhouse.

Mr. Owen reports that he has rarely inspected a building that in every branch of the work is completed in a more substantial and workmanlike manner.

The only defect that was pointed out, or that he could discover, was in the practical failure and breaking up of some earth floors; a matter of very trifling importance, and which can be repaired at little expense.

The principal ground of complaint was against certain prices for furniture and fitments, on plausible, but, in Mr. Owen's opinion, not justifiable, reason.

Certain articles have been offered by workmen at inferior prices to what has been allowed to the Contractor; thus, bedsteads have been offered at 8*s.*, for which 12*s.* have been allowed; but 12*s.* has been the value put upon them by the very local Surveyor called in by the Guardians of the Londonderry Asylum to investigate the prices strictly; and 12*s.* is deemed by Mr. Owen to be reasonable, and 8*s.* decidedly under their value.

It is, in fact, not uncommon to be able to obtain partial offers for individual articles at a less price than is frequently allowed on reasonable calculations to a general contractor; such fact alone is by no means sufficient on which to establish a charge of extravagant outlay, unless accompanied by proof, from analysing the work in detail, that the price was higher than reasonable for a respectable tradesman.

It is, indeed, well understood by persons conversant with works, that there is a very great risk incurred in accepting tenders for contracts at prices below their real value; nor can persons in charge, with safety or economy, trust to offers made at low prices by numerous tradesmen in inferior station, and without capital; a public body must employ one or two general contractors in preference to purchasing piecemeal.

Castlederg Workhouse.

Mr. Owen reports, that this building was undertaken at a price below its value, being 20 per cent. under the lowest of several tenders received, and of the architect's estimate, by a person little qualified for such an undertaking; and great difficulty has been experienced in getting the work done so well as it is. The work is generally inferior to that of the houses at either Londonderry or Strabane; but it is, notwithstanding, such as the Architect, in Mr. Owen's opinion, would not be justified in rejecting.

The chief defect complained of is great dampness; but this does not arise from faulty masonry, as the wall at some of the worst parts was opened, and the masonry found to be sound and compact; but is caused by the want of brick lining, which should have been applied to all the living rooms and dormitories, especially on the weather fronts.

The Poor Law Guardians obtained the opinion of a professional gentleman on this building; but the large portion of the objections made by him refer to matters of a very unimportant character, and several others would probably not have appeared, had that gentleman obtained explanations that could have been given by the Architect to the Commissioners.

Many of the subjects of complaint have been since remedied.

To the Right honourable Lord Eliot,
Chief Secretary for Ireland,
Irish Office, London.

I have, &c. &c.
(signed) *Henry R. Paine*, Secy.

LONDONDERRY WORKHOUSE.

On my arrival at the Workhouse at Londonderry, I found the Board of Guardians sitting, to whom I was introduced, and briefly explained the object of my visit. They seemed not to be aware of any specific complaints having been made, that called for such an inspection. It appeared, however, on a reference to the minutes, that some matters had been complained of, having reference chiefly to the cost of the extra works and fixtures. The Guardians having formed an opinion that the prices allowed by the Architect to the Contractor were high, employed a local Surveyor to inspect and estimate their value; and this person has reported to the Guardians that the sum adjusted and paid by the Poor Law Commissioners was considerably above the value of the work performed; but in making his inspection he was unattended by any one on the part of either the Commissioners or the Builders, to afford the explanations necessary to enable him, with accuracy, to arrive at a true result.

The

The points complained of as being defective were the following; viz.—

1. The walls of the board-room were damp.
2. The external wall of the male infirm ward being so damp as to render it unfit for occupation.
3. Some trifling leakages at the chimnies and dormers.
4. The privies, some of them offensive, and especially that in the women's yard.
5. The other and chief matters of complaint were the prices paid for the extra works and furniture.

To proceed in the order in which the complaints are stated above, I would observe, that the walls of this building not being lined with bricks, it is no matter of surprise that those on the weather sides especially should be a little damp; but they are in better condition than I should have expected from their exposed situation; and as the mortar sets and the walls get dry, they will better resist the wet; but as the infirm ward is required for immediate occupation, I would recommend that the external wall be lined with $\frac{3}{4}$-inch deal for 5 feet in height, to prevent the beds coming in contact with the wall, and suffering from the damp.

The absence of lead flashings round the dormer windows and chimnies, is the cause of the leakages complained of; slate fillets and cement being used instead of lead, which is a plan very usually adopted in plain buildings to reduce the cost; the same motives of economy have induced the Commissioners to dispense with brick linings, but the construction is not suited to this humid climate.

The privies represented to be offensive are executed according to the contract; the nuisance complained of can be easily remedied, the manner of which I pointed out on the spot.

The only subject of complaint to which the Guardians appeared to attach importance, is that regarding the prices paid for the extra works and furniture, and those I have examined with considerable care, and submit, in the annexed paper, such observations on the leading items in Mr. Hagerty's estimate, as appeared necessary to explain the real state of the case, from which I believe it will appear, that the prices paid by the Commissioners for the works in question, with only a few trifling exceptions, are only such as will afford to the Contractor a reasonable remuneration.

It will, probably, not be considered irrelevant here to observe, that the Architect to the Poor Law Commissioners has a very difficult task to perform; he is very generally complained of by the Builders for cutting down their claims, so as not to leave a remunerating profit, and in several instances by the Guardians for allowing exorbitant prices.

It may not be improper also to mention, that very few contracts undertaken by competition are obtained on terms that will afford a reasonable profit; hence it is customary, *in the absence of agreed prices*, in valuing works performed extra the contract, to affix rates for payment that will afford a fair profit. In the present case, the prices allowed, I am decidedly of opinion, are only such as the contractors were reasonably entitled to be paid; and I will add, that were it thought right to set aside this adjusted account, and refer the whole matter to the arbitration of competent persons, I have no doubt but a larger balance would be found against the Commissioners. It should also be borne in mind, that the payment for these extra works is generally so long delayed, from circumstances, I understand, not under the control of the Poor Law Commissioners, and the amount being large, has in many instances been attended with very serious inconvenience to the Contractors.

The Guardians also called my attention to sundry alterations and additions that appeared to them necessary for the comforts of the inmates, and for their efficient employment, and I entirely concur in the opinion entertained by those gentlemen, that important advantages would be afforded by the proposed additions, and at an inconsiderable cost. They consist of the following; viz.—

1. A more certain and abundant supply of water.
2. The idiots' ward and nursery to be enlarged.
3. Workshop made for weavers in the male yard.
4. An ironing room, which will be obtained by only adding a floor to an existing room, dividing it into two stories.
5. The heating apparatus in laundry improved.
6. The kitchen enlarged.
7. Eaves-spouts added to the roof.

I consider it right, in conclusion, to state, that the building is very creditably executed, and the materials and workmanship good; facts which were fully admitted by the gentlemen who accompanied me in this inspection.

7 June 1842. (signed) *J. Owen.*

LONDONDERRY WORKHOUSE.

The following observations on the subject of the prices allowed to the Contractors by the Architect to the Poor Law Commissioners for extra works, fittings and furniture for the

Londonderry Workhouse, have reference to the valuation made thereon by Mr. Hagerty, at the instance of the Guardians; viz.—

ITEMS No. 1 and 2. The first and most important deduction is for the gangways in the several dormitories, amounting to - - - - - - - £. 76 8 10
And - - - - - - - - - - - - 17 8 4½

£. 93 17 2½

And this large deduction is attempted to be further supported by two letters addressed to the Guardians, dated the 3d and 10th May; but Mr. Hagerty has certainly failed in showing that 6*l.* 15*s.* per square, the price allowed by Mr. Wilkinson, is an excessive one. I have carefully calculated the value, and my opinion is that it is only a fair price. Mr. Hagerty has assumed that these floors are *tongued with hoop iron*; whereas they are tongued with oak 1¾ by ⅜; the planks grooved to receive them, put in with white lead, and the heading joints tongued. The joists for all the floors were laid before the plan of forming these gangways was decided on, and all of them had to be taken up, part of them refixed in a different position, and upwards of 300 feet cube thrown on the Contractor's hands, to be used at a disadvantage in other parts of the building. These omissions will, I apprehend, more than account for the difference between 4*l.* 3*s.* 4*d.*, the price in Mr. Hagerty's estimate, and 6*l.* 15*s.*, the price paid by the Commissioners. I would further observe, that as all these deals had to be cut to a given length, the loss is much greater than under ordinary circumstances; and it would appear from the Clerk of Works' returns, that part of the gangways are laid with 11-inch deals, which are at a higher price. The measurements made by the Assistant Architect for the purpose of ascertaining the true value appear to be done with great care and accuracy.

ITEM 4. In this item the Commissioners deduct 16*l.* 11*s.* 3*d.*; but, through a clerical error in the return, it was stated to be only 8*l.* 1*s.* 3*d.*; and this deduction is in the quantities. Mr. Hagerty, however, deducts 10*l.* 18*s.* from the price; but the reduction is merely assertion, unsupported by any detail to show it is proper, which ought to have been given.

ITEM 5. is a deduction of 58*l.* 19*s.* 9*d.* alleged to have been made "until explanation is obtained." The question is not whether lead appears in any part of the building where it is not necessary, but whether it forms part of the contract? a reference to which would have afforded the information necessary to show that the claim is a proper one. This, therefore, is a deduction improperly made; the price allowed for the lead is certainly higher than is usual; but it is alleged that there were several works done by the Contractor, for which he made no claim; and therefore no deduction was made, in this instance, from the price charged.

ITEM 6. For building two sheds in the yard, a very long detail is given to show that a deduction of 22*l.* 11*s.* 3*d.* ought to be made beyond what it has been reduced by the Architect.

In Mr. Hagerty's letter of the 10th May, he admits that these sheds were filled when he examined and measured them; and that he omitted 50 feet of flagging on the wall; besides these, there appear to be other inaccuracies in the dimensions of the several scantlings of timber. Mr. Hagerty's detailed estimates include *principal rafters*; the fact is, that there are none in the building. I have examined the detailed valuation of the building made by the Assistant Architect, which appears to be unobjectionable.

ITEM 7. The straw sheds.

£.4. 11*s.* 6*d.* is a deduction from this item, chiefly on account of the timber having been used for scaffolding in the progress of the building; but as it is sound, substantial and fit for the purpose, the deduction seems unreasonable.

ITEM 11. A deduction of 1*l.* 11*s.* 2*d.*

The Assistant Architect appears to have given a satisfactory explanation in support of this item as it originally stood.

ITEM 13. £. 4. 10*s.* 10*d.* deducted for two doors, alleged to be deficient, but which appears to be satisfactorily explained by the Assistant Architect.

ITEM 14. For building two chimnies in school-rooms, deduct 8*l.* 2*s.*

This claim seems fairly supported by the explanations of the Assistant Architect.

ITEM 15. Alterations to bath-room 1*l.* 10*s.*; deducted—Mr. Hagerty alleging that he cannot ascertain that alterations were made. As this service was certified to have been done, no doubt, after proper inquiry, it seems very unreasonable, under such circumstances, to have represented the Contractor as not entitled to payment for the alteration.

ITEM 16. For extra timber in parts of sheds a deduction of 2*l.* 13*s.* 6*d.* is made, because Mr. Hagerty having no one with him to afford the necessary explanation, he could not ascertain whether the charge was correct or not, and therefore makes a deduction of 2*l.* 13*s.* 6*d.*; but from the observations of the Assistant Architect, there appears to be no doubt of the correctness of the claim.

ITEM 17. Metal pipes and gutters; amount of deductions, 3*l.* 15*s.* 10*d.*

The prices allowed by the Architect are, for eaves-gutters, 1*s.* 4*d.* per foot lineal, including bracketing, painting and fixing complete, and 1*s.* 10*d.* per foot for the 4½-inch stack pipes, including fixing and holdfasts, which I consider reasonable.

FIXTURES AND FURNITURE.

By Mr. Hagerty.

Ft.	in.		s.	d.
10	9	lineal of rail, $3\frac{1}{2} \times 2$, @ $4\frac{1}{2}d.$ -	- 4	11
20	0	„ of „ $3\frac{1}{2} \times 1$ - - -	- 3	6
No. 2 cast-iron feet, 6 lb. each, and screws			- 3	3
Two screws for bedstead - - -			- -	4
			12	-

Of the two first items, both the quantity and the amounts carried out are erroneous, as will appear by the parallel estimate.

For the above bedsteads the rails are estimated as under; viz.—

	£.	s.	d.
284 feet of head-rail, $4\frac{1}{2} \times 2\frac{1}{2}$, wrought and fitted in crutches, @ $4\frac{1}{2}d.$ - - -	9	-	9
No. 113 cast-metal crutches and fixing, @ 3*s.* - - - - - -	16	19	-
71 stone blocks for the 88 ground-floor bedsteads, 3*s.* 6*d.* - - - -	12	8	6
303 feet lineal of 1-inch deal in foot-board to 88 bedsteads, 9 inches wide, o. s. and chamfered, @ $4\frac{1}{2}d.$ - - - -	5	13	7
No. 54 wood blocks to secure foot-boards, 12 inches long, 3 × 3, and wood screws for fixing, $4\frac{1}{2}d.$ - - - - -	1	-	3
	£. 44	16	$1\frac{1}{2}$
Mr. Hagerty's Estimate -	£. 31	14	3

As measured by me, and priced at the Rates fixed by Mr. Hagerty.

Ft.	in.		s.	d.
14	8	lineal $3\frac{1}{2} \times 2$ side-rail, @ 4*d.* -	- 4	10
4	8	„ $2\frac{1}{2} \times 1\frac{1}{2}$ head-rail, „ $2\frac{1}{2}d.$ -	- -	11
18	6	„ 3 × 1 „ „ $2\frac{1}{2}d.$ -	- 3	5
No. 2 cast-iron legs and screws, 6 lb. -			- 3	3
Two flush screws - - - - - -			- -	4
			12	$10\frac{1}{2}$

By the above estimate, it will appear that, had the quantities been correct in Mr. Hagerty's estimate, at his own prices, each bedstead would come to $10\frac{1}{2}d.$ more than his estimate, making a difference, upon the 140, of 6*l.* 2*s.* 6*d.*

This detail is given to show that the price allowed by the Commissioners' Architect is reasonable.

No. 20. A deduction of 10*l.* 18*s.* is made for this item; but as no detail is given, I am unable to ascertain upon what principle the deduction is made. I have examined a detailed estimate made by the Assistant Architect, which appears to me to justify the price charged.

These boilers are set in fire-bricks, but none are included in Mr. Hagerty's estimate.

The wood curbs are also omitted in Mr. Hagerty's estimate.

Item 21. A deduction of 9*l.* 11*s.* 4*d.* The above observation applies to this also, to which may be added, that in item 20, 15*l.* 15*s.* is inserted for setting two boilers of 300 gallons each, while in this item only 12*l.* is the estimated value of two of 400 gallons each.

Item 26. Thirty deal tables and sixty forms: a deduction of 8*l.* 10*s.* I have measured one of these tables, and I consider 28*s.*, the price allowed, to be the fair value of them. The detail given in Mr. Hagerty's letter of the 10th of May is a little incorrect in the quantity, and the prices are certainly under the value. The forms, I am decidedly of opinion, are undervalued at 13*s.*, the price allowed hy the Architect.

Item 29. For two baths, a deduction of 2*l.* 2*s.*

I have examined the original calculation of the Assistant Architect, by which it appears there is a clerical error in this, which will justify the deduction recommended by Mr. Hagerty.

Item 30. Shelves in store-room, a deduction of 2*l.* 12. 9*d.*

Mr. Hagerty has omitted 28 feet 4 inches of $2\frac{1}{2} \times 1\frac{1}{2}$ in the brackets, and 10 holdfasts to support the shelves; but the price allowed appears to be 2*l.* 3*s.* too much in this item.

Besides the shelves and brackets, this item of 4*l.* 18*s.* includes—

Ft.	in.		d.		£.	s.	d.
63	0	sup^{l} inch deal shelves B.S. - - - - -	at 6	- -	1	11	6
42	3	lineal of bracket 3×1½ wrought and framed - -	„ 4	- -	-	14	1
28	4	„ of 2×1½ in short lengths - - - -	„ 3	- -	-	7	1
		10 holdfasts and fixing - - - - -	„ 3	- -	-	2	6
					£. 2	15	2

Item 31. Shelves, charged at 8*l.* 10*s.*; deduction, 1*l.* 17*s.*

This item, including the dresser, which is omitted in Mr. Hagerty's valuation, I have examined in detail, and the price fixed is a very moderate one.

Item 32. Partition in dining-hall, charged at 35*l.* 10*s.*, which Mr. Hagerty values at only 25*l.* 8*s.* 11*d.*; but there are some omissions in his estimate. I have examined the office detail, which appears accurately made out and fairly valued; but through inadvertence it includes the painting, which is charged at 2*l.* in a separate item.

9 June 1842. (signed) *J. Owen.*

STRABANE WORKHOUSE.

I was accompanied on my inspection of the Strabane Workhouse by Major Humphreys, the vice-chairman of the Guardians; and I feel it proper to state, that I have rarely inspected a building that in every branch of the work is completed in a more substantial and workmanlike manner.

The only defect that I could discover, or that was pointed out to me, was in the earth floors, several of which have partially failed and are broken up. This is, however, a very unimportant part of the building, and its repair attended with only a trifling expense.

The chief complaints are in reference to the cost of the fittings and furniture of the house.

The claim for extra work is now under the consideration of the Poor Law Commissioners; but it would appear that some of the articles of furniture required for the house have been procured by the Guardians at a very low rate, from which a conclusion is drawn that the prices proposed to be allowed by the Commissioners are excessive; but it appears to me by no means to follow as a necessary consequence, that because persons are to be found to undertake work at a given price, that therefore any thing beyond that is excessive; and to illustrate the point more fully, the price allowed the Contractor for the bedsteads is 12*s.* each. This is the exact amount at which they were valued by Mr. Hagerty, the Surveyor called in by the Guardians of Londonderry, a person under no temptation to undervalue the article. But these bedsteads were undertaken to be furnished for 8*s.* each, which is below the prime cost value. It is, therefore, manifest that it would be an unjust conclusion that the prices allowed are above the value when persons are to be found that will undertake the supplies on such ruinous terms; and this observation will apply to the other articles furnished; but, having entered so fully into the several details in the Londonderry House, I apprehend further observations on this point are unnecessary.

(signed) *J. Owen.*

H. R. Paine, Esq.

8 June 1842.

CASTLEDERG WORKHOUSE.

In my inspection of this building, I was accompanied by Mr. Anderson, a gentleman who appears to take a great interest in the building. This house is placed on a very elevated piece of ground; the principal building is three stories high, and is consequently much exposed. I find, from the papers, that it has been undertaken at a price below its value, being 20 per cent. under the lowest of several tenders received and of the Architect's estimate, by a person little qualified for such an undertaking; and great difficulty has been experienced in getting the work done so well as it is. It must be admitted that the work generally is inferior to that of the houses at either Londonderry and Strabane; but it is notwithstanding such as the Architect, in my opinion, would not be justified in rejecting or refusing to admit, although not of the first quality. Circumstances of this kind will necessarily occur in works undertaken by persons of little experience and executed by country workmen; but it is but fair to state that the masonry is not inferior to any I could find in the town, and there are several houses recently built. The chief defect complained of is the damp, and this is certainly to such an extent as to render some of the apartments unfit for occupation; but it does not arise from any defects in the masonry. To ascertain this, I opened part of the wall where the damp was most apparent, and I found it sound; the cavities between the stones were well filled with mortar, and the work substantial. The cause has been in this and other houses in omitting to line the walls with brick-work. This, I am of opinion, ought to have been done in all the living rooms and dormitories, especially on the weather fronts.

Mr. Anderson accompanied me to examine a house in the town recently built, to see how far that was affected by damp, and we found it equally as bad as the workhouse. In the private houses I observed that the sides exposed to the weather, as well as the chimney shafts, are invariably protected by weather slating, to prevent the wet penetrating through the vaults.

The slating of the Poor-house, notwithstanding its exposed situation, appears to be well executed, as during the tempestuous weather of the last winter no part of it was injured, nor were the eaves-spouts deranged.

There were some trifling leakages through the roof at the chimnies, which are not protected by step flashing, a measure of economy that is not suited to this humid climate.

The remedy proposed to prevent the damp is to dash the outside. I have great doubts of this answering the purpose, as the rough surface of the dashing retains the water, whereas the great object is to throw it off as quickly as possible. I would, therefore, recommend that the weather fronts be stuccoed with Roman cement and clean sharp sand. This will, I have no doubt, answer the purpose of preventing the wet from penetrating the walls, render the apartments habitable, and the cost will not be more to do it now than if performed in the first instance; so that no unnecessary expense is incurred by its not forming part of the original contract.

The

The Poor Law Guardians employed a professional gentleman to examine the building, whose report I was furnished with; but the report itself furnishes satisfactory evidence that there is nothing very serious to complain of, as the larger portion of the items are of a very unimportant character, and had Mr. Keane been accompanied by the Architect to the Commissioners, to have afforded the necessary explanations, I have no doubt but several of the items in his report would not have appeared.

The windows complained of have been secured so as not to be liable again to be blown out, and the defects remedied to prevent the admission of wet. These windows, like other portions of the buiding, are not so neatly and well executed as those in other houses, and, from their construction, do not keep out either wind or wet like sliding sashes.

The mortar or earth flaws originally complained of as being defective, have been renewed, and some other matters very properly considered as not executed in a workmanlike manner have also been remedied; so that I see no reason to doubt but in a short time, when the outside plastering is done, fires lighted in the rooms, and the house occupied, it will be found satisfactorily to answer the purpose for which it was erected.

8 June 1842. (signed) *J. Owen.*

(True copies.)

Dublin Castle,
21 April 1843. *C. Lucas.*

LONDONDERRY, &c. WORKHOUSES, (IRELAND).

COPIES or EXTRACTS of Correspondence between the Chief Secretary to the Lord Lieutenant of *Ireland* and the Commissioners of Public Works, relative to the Workhouses at *Londonderry*, *Strabane*, and *Castlederg*:—Also, Copies of Reports made by *Jacob Owen*, Esq., Architect to the Board of Public Works, on the State of these Buildings, and the Cost of their Erection.

(*Lord Eliot.*)

Ordered, by The House of Commons, *to be Printed*,
10 *May* 1843.

244.

Under 1 *oz.*

POOR RELIEF (IRELAND).

RETURN to an Order of the Honourable The House of Commons, dated 17 March 1843;—*for*,

COPIES of the ESTIMATES for ERECTING each of the POOR-HOUSES now open in IRELAND, approved of by the Poor Law Commissioners, and a RETURN of the whole of the MONIES LAID OUT upon each BUILDING; stating, also, the present Condition of each Poor-house, and whether any further Outlay is required for the Completion, Alteration or Repair of such House; together with Copies of any Complaints addressed to the Commissioners by the Guardians of any Union, relative to the Execution of Contracts or Works, or to the Condition of the Poor-house:

RETURN of all EXPENSES incurred for FURNITURE, CLOTHING, or otherwise, as Outfit, in every POOR-HOUSE:

RETURN of the NUMBER OF PAUPERS in each POOR-HOUSE in the First Week of every Month since the opening of such Poor-house; distinguishing the Sexes, and the adult from the infant Paupers; and stating the Number that received Instruction in the First Week of every Month, and the Number that may have been in the Hospital or Infirmary in each Month:

COPIES of any INSTRUCTIONS, relating to the EDUCATION OF PAUPERS, issued by the Commissioners; and Copies of any CORRESPONDENCE upon that Subject with any Board of Guardians:

RETURN of the PAID OFFICERS belonging to each POOR-HOUSE, and the SALARIES received by each of them; showing, also, the PAYMENT or ALLOWANCES made to any VALUATOR, COLLECTOR or other PERSON employed by the UNION:

RETURN of the whole EXPENDITURE of each POOR-HOUSE up to the present Time; distinguishing the Cost of maintaining the Paupers from other Expenses; showing the Amount of Monies paid and of Debt due by each Union:

RETURN of the RATES voted by the GUARDIANS of the various UNIONS; showing the Amount COLLECTED and the ARREARS DUE by Collectors or Rate-payers in each Union:

COPIES of any RESOLUTIONS of a BOARD OF GUARDIANS for a RATE TO BE LEVIED hereafter, or STATING REASONS for REFUSING or POSTPONING any FURTHER RATE:

COPIES of any RESOLUTIONS of a BOARD OF GUARDIANS directing a RATE TO BE LEVIED IN DIFFERENT SUMS on DIFFERENT ELECTORAL DIVISIONS, in accordance with the Sixty-second Section of the Irish Poor Law Act; and COPIES of any SCHEDULES which may have been made to show the PAST EXPENDITURE CHARGEABLE upon and AMOUNT OF RATE TO BE LEVIED in the different Electoral Divisions of any Union:

COPIES of any APPLICATION for INCREASED MILITARY OR CONSTABULARY FORCE to enforce the LEVY of the POOR RATE.

(*Mr. William O'Brien.*)

Ordered, by The House of Commons, *to be Printed*,
23 *May* 1843.

LIST OF RETURNS.

I.—Workhouses, Ireland.

Page

Copies of the Estimates for erecting each of the Poor-houses now open in Ireland, approved of by the Poor Law Commissioners, and a Return of the whole of the Monies laid out upon each Building: stating, also, the present Condition of each Poor-house, and whether any further Outlay is required for the Completion, Alteration, or Repair of such House - - - - - - - - - - - 3

II.—Union Expenses, Ireland.

Return of all Expenses incurred for Furniture, Clothing or otherwise, as Outfit, in every Poor-house: And,

Return of the whole Expenditure of each Poor-house up to the present Time; distinguishing the Cost of maintaining the Paupers from other Expenses, and showing the Amount of Monies paid and of Debt due by each Union - - - - - 43

III.—Paupers in Workhouses, Ireland.

Return of the Number of Paupers in each Poor-house in the First Week of every Month since the opening of such Poor-house; distinguishing the Sexes, and the adult from the infant Paupers; and stating the Number that received Instruction in the First Week of every Month, and the Number that may have been in the Hospital or Infirmary in each Month - - - - - - - - - 49

IV.—Union Officers, Ireland.

Return of the paid Officers belonging to each Poor-house, and the Salaries received by each of them; showing, also, the Payment or Allowances made to any Valuator, Collector or other Person employed by the Union - - - - - - - 77

V.—Poor Rates, Ireland.

Return of the Rates voted by the Guardians of the various Unions; showing the Amount collected and the Arrears due by Collectors or Rate-payers in each Union - - - - - - - - - - - - - - - 92

Copies of any Resolutions of a Board of Guardians for a Rate to be levied hereafter, or stating Reasons for refusing or postponing any further Rate: Also,

Copies of any Resolutions of a Board of Guardians directing a Rate to be levied in different Sums on different Electoral Divisions, in accordance with the Sixty-second Section of the Irish Poor Law Act; and Copies of any Schedules which may have been made to show the past Expenditure chargeable upon, and Amount of Rate to be levied in the different Electoral Divisions of any Union - - - 100

Copies of any Application for increased Military or Constabulary Force to enforce the Levy of the Poor Rate - - - - - - - - - - - 148

Poor Law Commission Office, Dublin,
13 May 1843.

Arthur Moore,
Chief Clerk.

I.

WORKHOUSES, IRELAND.

COPIES of the ESTIMATES for ERECTING each of the POOR-HOUSES now open in IRELAND, approved of by the Poor Law Commissioners, and a RETURN of the whole of the MONIES LAID OUT upon each BUILDING; stating, also, the present Condition of each Poor-house, and whether any further Outlay is required for the Completion, Alteration or Repair of such House.

Detailed Estimates have not been framed and submitted to the Commissioners for particular Workhouses, the Contracts for building the Workhouses having been entered into in all Cases upon Tenders received in pursuance of public Advertisement inviting Proposals. The Tenders so received have been referred to the Architect for his Report and Recommendation, with reference to his Opinion of the Amounts for which the Proposers offer to execute the Works previously to the Contracts being entered into. In the annexed Statements are contained the Estimates upon which the Orders to obtain the Loans were issued to the respective Unions.

Where the Building Accounts are not closed, the further Sums that may be required, if any, cannot yet be ascertained. Where the Accounts are reported on by the Architect, as shown in his Statement, hereafter inserted, the further Amount required is shown in the following Accounts.

ABBEYLEIX UNION.

ESTIMATE FOR LOAN.	£.	s.	d.
Estimated Cost of Site	130	0	0
Building Contract	5,850	0	0
Estimate for Fittings, &c.	500	0	0
Contingencies	520	0	0
Total Loan	7,000	0	0
Interest which accrued thereon	87	1	8
Total Amount realized	7,087	1	8

SUMMARY OF EXPENDITURE.	£.	s.	d.
Site of Workhouse:			
Compensation to Tenant for Possession	£91	10	10
Rent	39	7	2
	130	18	0
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	6,439	9	10
Ironmongery	77	5	9
Clerk of Works' Salary	239	3	11
Minor Expenses	61	9	10
Total Expenditure	6,948	7	4
Balance in hand	138	14	4
Total Amount realized	7,087	1	8

STATEMENT as to FURTHER AMOUNT required.

	£.	s.	d.	£.	s.	d.
Builders' Accounts:						
Amount of Contract	5,850	0	0			
Account for Works not included in Contract	1,324	0	8			
				7,174	0	8
Amount paid to Contractor				6,400	0	0
Balance due to him				774	0	8
Estimate for Boundary Wall, Gates and Plumbers' Work				200	0	0
Contingencies				14	13	8
Total Amount to be paid				988	14	4
Balance in hand				138	14	4
Total Amount required				850	0	0

Application since made by the Guardians for the Loan.

ARDEE UNION.

ESTIMATE FOR LOAN.	£.	s.	d.
Compensation to Tenant	50	0	0
Building Contract	5,175	0	0
Estimate for Fittings, &c.	600	0	0
Contingencies	775	0	0
Total Loan	6,600	0	0
Interest which accrued thereon	78	8	4
Total Amount realized	6,678	8	4

SUMMARY OF EXPENDITURE.	£.	s.	d.
Site of Workhouse:			
Compensation to Tenant for Possession	50	0	0
Workhouse:			
Paid under Building Contract, and for additional Works not included therein	6,024	13	5
Ironmongery	76	4	9
Clerk of Works' Salary, &c.	196	9	4
Minor Expenses	45	2	7
Total Expenditure	6,392	10	1
Balance in hand	285	18	3
Total Amount realized	6,678	8	4

STATEMENT as to the FURTHER AMOUNT required.

	£.	s.	d.	£.	s.	d.
Builders' Accounts:						
Amount of Contract	5,175	0	0			
Account for Works not included in the Contract	1,408	0	2			
				6,583	0	2
Amount paid to Contractor				6,000	0	0
Balance due to him				583	0	2
Cost of Boundary Wall				250	0	0
Cost of Stable and Shed				212	0	0
Cost of Waterworks				85	0	0
Contingencies				55	18	1
Total Amount to be paid				1,185	18	3
Balance in hand				285	18	3
Further Amount required				900	0	0

Application since made by the Guardians for the Loan.

ARMAGH UNION.

ESTIMATE FOR LOAN.	£.	s.	d.
Estimated Cost of Site	1,246	12	2¼
Building Contract	7,200	0	0
Estimate for Fittings, &c.	1,000	0	0
Contingencies	553	7	9¾
Total Loan	10,000	0	0
Interest which accrued thereon	107	6	7
Total Amount realized	10,107	6	7

SUMMARY OF EXPENDITURE.	£.	s.	d.	£.	s.	d.
Site of Workhouse:						
Purchase Money and Compensation	£.1,301	12	2			
Rent	40	6	4	1,341	18	6
Workhouse:						
Paid under Building Contract, and for additional Works not included therein				8,200	0	0
Ironmongery				100	15	0
Clerk of the Works' Salary, &c.				266	10	7
Minor Expenses				58	14	3
Total Expenditure				9,967	18	4
Balance in hand				139	8	3
Total Amount realized				10,107	6	7

Building Accounts not yet closed.

ATHLONE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	798	10	0
Building Contract - -	7,750	0	0
Estimate for Fittings, &c. -	900	0	0
Contingencies - - -	651	10	0
Total of First Loan -	10,100	0	0
Interest which accrued thereon - -	93	16	9
Amount of Second Loan -	800	0	0
Total Amount realized -	10,993	16	9

SUMMARY OF EXPENDITURE.	£	s.	d.	£	s.	d.
Site of the Workhouse:						
Purchase Money and Compensation to Tenant - -				798	10	0
Workhouse:						
Amount of Contract— £7,500 0 0						
Account for additional Works not included therein - 2,289 17 2						
				9,789	17	2
Ironmongery - - -				88	12	8
Clerk of the Works Salary, &c.				165	0	9
Minor Expenses - - -				97	19	3
Total Expenditure - -				10,939	19	10
Balance in hand - -				53	16	11
Total Amount realized - -				10,993	16	9

No further Sum required to be borrowed.

BAILIEBOROUGH UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	240	0	0
Building Contract - -	6,000	0	0
Estimate for Fittings, &c. -	600	0	0
Contingencies - - -	560	0	0
Total Loan - -	7,400	0	0
Interest which accrued thereon - -	88	4	4
Total Amount realized -	7,488	4	4

SUMMARY OF EXPENDITURE.	£	s.	d.
Workhouse:			
Paid under Building Contract, and for additional Works not included therein - -	7,592	13	8
Ironmongery - - -	117	10	4
Clerk of the Works Salary, &c.	222	3	2
Law Costs - - -	160	1	9
Minor Expenses - - -	24	2	0
Total Expenditure - -	8,116	10	11
Amount expended beyond the Amount realized - -	628	6	7
Total Amount realized - -	7,488	4	4

A further Amount of 862*l.* 17*s.* 5*d.* is required to discharge ascertained Building Accounts; but the precise Amount to be borrowed is not yet ascertainable, the Accounts for a further Loan not being closed.

BALLINASLOE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract - -	7,600	0	0
Estimate for Fittings, &c. -	1,000	0	0
Contingencies - -	1,000	0	0
Total of First Loan -	9,600	0	0
Interest which accrued thereon - -	132	12	2
Amount of Second Loan -	1,000	0	0
Total Amount realized -	10,732	12	2

SUMMARY OF EXPENDITURE.	£	s.	d.	£	s.	d.
Site of the Workhouse:						
Compensation to Tenant— £117 19 2						
Rent - - 21 7 4				139	6	6
Workhouse:						
Paid to Building Contractor Amount of Contract— £7,600 0 0						
Paid for additional Works not included therein - 2,592 19 1						
				10,192	19	1
Ironmongery - - -				89	17	10
Clerk of the Works Salary, &c.				238	16	9
Minor Expenses - - -				60	2	3
Total Expenditure - -				10,721	2	5
Balance in hand - -				11	9	9
Total Amount realized - -				10,732	12	2

No further Sum required to be borrowed.

BALLINROBE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract - -	7,000	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - -	600	0	0
Total Loan - -	8,400	0	0
Interest which accrued thereon - - -	78	5	0
Total Amount realized -	8,478	5	0

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Compensation to Tenants -	33	18	7
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein - - -	8,000	0	0
Ironmongery - - -	88	13	4
Clerk of the Works Salary, &c.	178	16	7
Minor Expenses - - -	38	6	2
Total Expenditure - -	8,339	14	8
Balance in hand - -	138	10	4
Total Amount realized - -	8,478	5	0

Building Accounts not yet closed.

BALLYCASTLE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	612	13	9
Building Contract - -	3,875	0	0
Estimate for Fittings, &c. -	350	0	0
Contingencies - - -	462	6	3
Total Loan - -	5,300	0	0
Interest which accrued thereon - - -	98	7	0
Total Amount realized -	5,398	7	0

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of the Workhouse:			
Purchase Money - -	577	13	9
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein - - -	4,000	0	0
Ironmongery - - -	58	19	0
Clerk of the Works Salary, &c.	203	3	6
Minor Expenses - - -	24	10	0
Total Expenditure - -	4,864	6	3
Balance in hand - -	534	0	0
Total Amount realized - -	5,398	7	0

Building Accounts not yet closed.

BALROTHERY UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	50	0	0
Building Contract - -	4,945	0	0
Estimate for Fittings, &c. -	500	0	0
Contingencies - - -	405	0	0
Total of First Loan -	5,900	0	0
Interest which accrued thereon - - -	33	19	11
Amount of Second Loan -	1,100	0	0
Interest thereon - -	0	5	0
Total Amount realized -	7,034	4	11

SUMMARY OF EXPENDITURE.	£	s.	d.	£	s.	d.
Site of Workhouse:						
Compensation - £	50	0	0			
Rent - -	16	13	7			
				66	13	7
Workhouse:						
Paid Building Contractor Amount of Contract - £	4,945	0	0			
And for additional Works not included therein -	1,685	2	2			
				6,630	2	2
Ironmongery - - -				83	2	5
Clerk of the Works Salary, &c.				144	0	4
Minor Expenses - - -				51	2	1
Total Expenditure - -				6,975	0	7
Balance in hand - -				59	4	4
Total Amount realized - -				7,034	4	11

No further Amount required to be borrowed.

BALTINGLASS UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	5,750	0	0
Estimate for Fittings, &c.	500	0	0
Contingencies	550	0	0
Total of First Loan	6,800	0	0
Interest which accrued thereon	47	1	11
Amount of Second Loan	1,000	0	0
Interest thereon	1	11	6
Total Amount realized	7,848	13	5

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Compensation for Loss sustained in consequence of Change of Site £10 0 0			
Rent 35 5 4			
	45	5	4
Workhouse:			
Paid Amount of Building Contract, and for additional Works not included therein	7,408	1	5
Ironmongery	86	16	3
Clerk of the Works Salary, &c.	127	10	6
Minor Expenses	50	18	3
Total Expenditure	7,718	11	9
Balance in hand	130	1	8
Total Amount realized	7,848	13	5

No further Amount required to be borrowed.

BANBRIDGE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	416	4	3
Building Contract	6,300	0	0
Estimate for Fittings, &c.	800	0	0
Contingencies	483	15	9
Total of First Loan	8,000	0	0
Interest which accrued thereon	94	19	5
Amount of Second Loan	2,000	0	0
Total Amount realized	10,094	19	5

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money, &c. for Portion of Site	155	3	4
Workhouse:			
Amount of Contract, and of additional Works not included therein	9,258	2	10
Ironmongery	104	0	7
Clerk of the Works Salary, &c.	194	1	9
Minor Expenses	44	16	0
Total Expenditure	9,756	4	6
Balance in hand	338	14	11
Total Amount realized	10,094	19	5

No further Amount required to be borrowed.

BANDON UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	125	0	0
Building Contract	6,600	0	0
Estimate for Fittings, &c.	900	0	0
Contingencies	575	0	0
Total of First Loan	8,200	0	0
Interest which accrued thereon	99	6	0
Amount of Second Loan	650	0	0
Total Amount realized	8,949	6	0

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Compensation to Tenant— £138 0 0			
Rent 20 17 4			
	158	17	4
Workhouse:			
Paid under Building Contract, and for additional Works not included therein	7,681	10	10
Ironmongery	83	15	6
Clerk of the Works Salary, &c.	226	15	3
Minor Expenses	83	14	2
Total Expenditure	8,233	13	1
Balance in hand	*715	12	11
Total Amount realized	8,949	6	0

No further Sum required to be borrowed.

* The Balance due to the Building Contractors, £678 7s., has since been paid, leaving a Balance in hand of £37 5s. 11d.

I.

Workhouses, Ireland.

BELFAST UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	2,131	0	0
Building Contract - -	7,000	0	0
Estimate for Fittings, &c. -	1,000	0	0
Contingencies - -	1,869	0	0
Total Loan - -	12,000	0	0
Interest which accrued thereon - -	277	1	1
Total Amount realized -	12,277	1	1

SUMMARY OF EXPENDITURE.	£	s.	d.	£	s.	d.
Site of Workhouse:						
Purchase Money	£2,130	12	4			
Rent - -	57	4	4			
				2,187	16	8
Workhouse:						
Amount of Contract	7,000	0	0			
Account for additional Works not included therein	2,707	3	5			
				9,707	3	5
Ironmongery - - -				94	6	9
Clerk of the Works Salary, &c. -				204	19	8
Minor Expenses - - -				58	5	4
Total Expenditure - -				12,252	11	10
Balance in hand - -				24	9	3
Total Amount realized - -				12,277	1	1

An Enlargement of a Portion of the Workhouse, proposed by the Guardians, has since been under Consideration; the Amount that may be required has not yet been ascertained.

BOYLE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract - -	6,885	14	0
Estimate for Fittings, &c. -	700	0	0
Contingencies - - -	714	6	0
Total Loan - -	8,300	0	0
Interest which accrued thereon - -	93	19	0
Total Amount realized -	8,393	19	0

SUMMARY OF EXPENDITURE.	£	s.	d.	£	s.	d.
Site of Workhouse:						
Compensation to Tenants—	£103	0	0			
Rent - -	30	0	0			
				133	0	0
Workhouse:						
Paid Building Contractor under his Contract, and for additional Works not included therein - - -				7,300	0	0
Ironmongery - - -				71	12	4
Clerk of the Works Salary, &c.				161	3	10
Minor Expenses - - -				57	14	4
Total Expenditure - -				7,723	10	6
Balance in hand - -				670	8	6
Total Amount realized - -				8,393	19	0

A further Sum of 969*l.* 7*s.* 8*d.* is required for Payment of the Balance due to the Building Cantractor, but the precise Amount to be borrowed is not yet ascertained, the Accounts for a further Loan not being closed.

CALLAN UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	760	0	0
Building Contract - -	5,500	0	0
Estimate for Fittings - -	600	0	0
Contingencies - - -	540	0	0
Total of First Loan -	7,400	0	0
Interest which accrued thereon - -	86	10	0
Amount of Second Loan -	550	0	0
Total Amount realized -	8,036	10	0

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Compensation to Tenants - -	760	0	0
Workhouse:			
Paid Amount of Building Contract, and of additional Works not included therein - -	6,837	17	6
Ironmongery - - -	83	3	6
Clerk of Works Salary - -	161	8	6½
Minor Expenses - - -	49	4	2
Total Expenditure - -	7,891	13	8½
Balance in hand - -	144	16	3½
Total Amount realized - -	8,036	10	0

No further Amount required to be borrowed.

CARRICK-ON-SHANNON UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	7,050	0	0
Estimate for Fittings, &c.	800	0	0
Contingencies	550	0	0
Total Loan	8,400	0	0
Interest which accrued thereon	119	13	7
Total Amount realized	8,519	13	7

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Rent	52	16	8
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	7,900	0	0
Ironmongery	92	0	11
Clerk of the Works Salary, &c.	240	11	3
Minor Expenses	42	16	4
Total Expenditure	8,328	5	2
Balance in hand	191	8	5
Total Amount realized	8,519	13	7

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract	7,050	0	0			
Account for additional Works not included in the Contract	2,142	2	3			
				9,192	2	3
Amount paid to Contractor				7,900	0	0
Balance due to him				1,292	2	3
Contingencies				49	6	2
Total Amount to be paid				1,341	8	5
Balance in hand				191	8	5
Further Amount required*				1,150	0	0

* Subject to the Guardians Opinion upon a further Charge of 50*l.* in respect of the Building Contract.

CARRICK-ON-SUIR UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	5,168	0	0
Estimate for Fittings, &c.	500	0	0
Contingencies	532	0	0
Total Loan	6,200	0	0
Interest accrued thereon	65	13	11
Total Amount realized	6,265	13	11

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Rent	119	1	0
Workhouse:			
Paid under Building Contract, and for additional Works not included therein	5,205	12	1
Ironmongery	78	15	1
Clerk of the Works Salary, &c.	237	9	$2\frac{1}{2}$
Minor Expenses	51	9	5
Total Expenditure	5,692	6	$9\frac{1}{2}$
Balance in hand	573	7	$1\frac{1}{2}$
Total Amount realized	6,265	13	11

STATEMENT as to FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract	5,168	0	0			
Amount due for Works not included therein	1,443	0	10			
				6,611	0	10
Amount paid to Contractor				5,000	0	0
Balance due to him				1,611	0	10
Contingencies				62	6	3
Further Amount to be paid				1,673	7	1
Balance in hand				573	7	1
Total Amount required				1,100	0	0

I.

Workhouses, Ireland.

CASHEL UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	5,500	0	0
Estimate for Fittings, &c.	700	0	0
Contingencies	500	0	0
Total of First Loan	6,700	0	0
Interest which accrued thereon	83	17	7
Amount of Second Loan	1,300	0	0
Total Amount realized	8,083	17	7

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Compensation to Tenant— £250 0 0			
Rent and County Cess 52 3 9			
	302	3	9
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	7,099	5	6
Ironmongery	78	16	3
Clerk of the Works Salary, &c.	192	19	11
Minor Expenses	65	17	7¼
Total Expenditure	7,739	3	0¼
Balance in hand, Part to be paid to Building Contractor	344	14	6¾
Total Amount realized	8,083	17	7

No further Sum required to be borrowed.

CASTLEBAR UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	340	11	10½
Building Contract	6,300	0	0
Estimate for Fittings, &c.	700	0	0
Contingencies	559	8	1½
Total Loan	7,900	0	0
Interest which accrued thereon	118	18	2
Total Amount realized	8,018	18	2

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Rent	25	10	6
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	7,100	0	0
Ironmongery	83	3	3
Clerk of the Works Salary, &c.	210	18	0
Minor Expenses	70	0	2
Total Expenditure	7,489	11	11
Balance in hand	529	6	3
Total Amount realized	8,018	18	2

Building Accounts not yet closed.

CASTLEBLAYNEY UNION.

ESTIMATE FOR UNION.	£	s.	d.
Estimated Cost of Site	661	0	0
Building Contract	6,150	0	0
Estimate for Fittings, &c.	800	0	0
Contingencies	489	0	0
Total Loan	8,100	0	0
Interest which accrued thereon	171	19	3
Total Amount realized	8,271	19	3

SUMMARY OF EXPENDITURE.	£	s.	d.
Workhouse:			
Paid Building Contractor under his Contract, and additional Works not included therein	6,400	0	0
Ironmongery	98	3	3
Clerk of the Works Salary, &c.	188	10	5
Minor Expenses	37	14	3
Total Expenditure	6,724	7	11
Balance in hand	1,547	11	4
Total Amount realized	8,271	19	3

Building Accounts not yet closed.

CASTLEDERG UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	16	0	0
Building Contract	2,100	0	0
Estimate for Fittings, &c.	200	0	0
Contingencies	284	0	0
Total of First Loan	2,600	0	0
Interest which accrued thereon	15	10	9
Amount of Second Loan	850	0	0
Interest thereon	0	2	8
Total Amount realized	3,465	13	5

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money	15	7	6
Workhouse:			
Paid Building Contractor Amount of Contract - £2,100 0 0			
Account for additional Works not included therein - 739 14 1			
	2,839	14	1
Ironmongery	51	7	6
Clerk of the Works Salary, &c.	126	3	8
Minor Expenses	42	8	10
Total Expenditure	3,075	1	7
Balance in hand applicable to Works now in progress	390	11	10
Total Amount realized	3,465	13	5

No further Amount required to be borrowed.

CAVAN UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	900	0	0
Building Contract	10,500	0	0
Estimate for Fittings, &c.	1,200	0	0
Contingencies	800	0	0
Total Loan	13,400	0	0
Interest which accrued thereon	72	0	5
Total Amount realized	13,472	0	5

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money, Compensation, &c.	923	17	1
Workhouse:			
Paid Building Contractors Amount of Contract	10,500	0	0
Account for additional Works not included therein	1,634	13	3
Ironmongery	107	4	1
Clerk of Works Salary, &c.	205	10	0
Minor Expenses	100	16	0
Total Expenditure	13,472	0	5

No further Sum required to be borrowed.

CELBRIDGE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	300	0	0
Building Contract	4,600	0	0
Estimate for Fittings, &c.	400	0	0
Contingencies	500	0	0
Total Loan	5,800	0	0
Interest which accrued thereon	140	9	1
Total Amount realized	5,940	9	1

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money	300	0	0
Workhouse:			
Paid Building Contractor Amount of Contract	4,600	0	0
Amount of additional Works not included therein	1,418	10	5
Ironmongery, Fixtures, and Fittings	349	9	2
Clerk of the Works	222	2	9
Remitted to the Guardians for Payment of Works executed by their Directions	105	11	0
Minor Expenses	41	15	11
Total Expenditure	7,039	9	3
Balance in hand	2	19	10
Total Amount realized	7,040	9	1

No further Sum required to be borrowed.

CLOGHEEN UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	5,230	0	0
Estimate for Fittings, &c.	500	0	0
Contingencies	470	0	0
Total of First Loan	6,200	0	0
Interest which accrued thereon	139	8	9
Total Amount realized	6,339	8	9

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Compensation to Tenants	34	4	0
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	5,900	0	0
Ironmongery	79	12	0
Clerk of the Works Salary, &c.	235	0	3
Minor Expenses	41	11	0
Total Expenditure	6,290	7	3
Balance in hand	49	1	6
Total Amount realized	6,339	8	9

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract	5,230	0	0			
Account for additional Works not included in the Contract	1,525	13	11			
				6,755	13	11
Amount paid to Contractor				5,900	0	0
Balance due to him				855	13	11
Account for Cement applied to the Workhouse				100	0	0
Contingencies				43	7	7
Total Amount to be paid				999	1	6
Balance in hand				49	1	6
Total Amount required				950	0	0

CLONMEL UNION.*

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	1,505	0	0
Estimate for Fittings, &c.	600	0	0
Contingencies	195	0	0
Total of First Loan	2,300	0	0
Interest which accrued thereon	40	0	2
Amount of Second Loan	600	0	0
Total Amount realized	2,940	0	2

SUMMARY OF EXPENDITURE.	£	s.	d.
Workhouse:			
Paid Building Contractor Amount of Contract, and on account of additional Works not included therein	2,239	10	7
Paid Contractor for enlarging the Hospital	594	15	0
Clerk of the Works Salary, &c.	87	2	7
Minor Expenses	18	12	0
Total Expenditure	2,940	0	2

No further Loan required to be borrowed.

* Conversion of House of Industry into a Workhouse.

COLERAINE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	859	7	6
Building Contract - -	6,870	0	0
Estimate for Fittings, &c. -	700	0	0
Contingencies - -	570	12	6
Total Loan - -	9,000	0	0
Interest which accrued thereon - -	55	3	1
Total Amount realized -	9,055	3	1

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Interest -	869	14	4
Workhouse:			
Paid under Building Contract, and for additional Works not included therein - -	7,459	17	10
Ironmongery - -	81	8	8
Clerk of Works Salary, &c. -	210	5	5
Minor Expenses - -	68	3	6
Total Expenditure - -	8,689	9	9
Balance in hand - -	365	13	4
Total Amount realized -	9,055	3	1

Building Accounts not yet closed.

COOKSTOWN UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract - -	5,250	0	0
Estimate for Fittings, &c. -	600	0	0
Contingencies - -	450	0	0
Total Loan - -	6,300	0	0
Interest which accrued thereon - -	95	13	4
Total Amount realized -	6,395	13	4

SUMMARY OF EXPENDITURE.	£	s.	d.
Workhouse:			
Paid under Building Contract, and for additional Works not included therein - -	5,960	18	8
Ironmongery - -	84	15	0
Clerk of Works Salary, &c. -	243	13	2
Minor Expenses - - -	42	8	0
Total Expenditure - -	6,331	14	10
Balance in hand - -	63	18	6
Total Amount realized -	6,395	13	4

Building Accounts not yet closed.

COOTEHILL UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	125	5	0½
Building Contract - -	7,360	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - -	614	14	11½
Total Loan - -	8,900	0	0
Interest which accrued thereon - -	59	19	10
Total Amount realized -	8,959	19	10

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Compensation - - -	724	2	4
Workhouse:			
Paid under Building Contract, and for additional Works not included therein - -	9,264	17	10½
Ironmongery - -	90	4	10
Clerk of Works Salary -	228	17	1
Minor Expenses - -	39	15	11
Total Expenditure - -	10,347	18	0½
Amount expended beyond Amount realized - -	1,387	18	2½
Total Amount realized -	8,959	19	10

Building Accounts not yet closed.

I.
Workhouses, Ireland.

DUNDALK UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	375	0	0
Building Contract	5,690	0	0
Estimate for Fittings, &c.	800	0	0
Contingencies	535	0	0
Total of First Loan	7,400	0	0
Interest which accrued thereon	82	1	1
Total Amount realized	7,482	1	1

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse: Purchase Money and Compensation to Tenants	378	19	7
Workhouse: Paid under Building Contract, and for additional Works not included therein	6,544	9	11
Ironmongery	87	5	2
Clerk of the Works Salary	224	18	9
Minor Expenses	41	2	4
Total Expenditure	7,276	15	9
Balance in hand	205	5	4
Total Amount realized	7,482	1	1

STATEMENT as to FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract	5,690	0	0			
Account for additional Works not included in the Contract	2,378	1	0			
				8,068	1	0
Amount paid to Contractor				6,500	0	0
Balance due to him				1,568	1	0
Boundary Wall				309	0	0
Contingencies				28	4	4
Total Amount to be paid				1,905	5	4
Balance in hand of First Loan				205	5	4
Amount of Second Loan				*1,700	0	0

* Application has since been made by the Guardians for this Loan.

DUNGANNON UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	6,650	0	0
Estimate for Fittings, &c.	800	0	0
Contingencies	550	0	0
Total Loan	8,000	0	0
Interest which accrued thereon	112	6	3
Total Amount realized	8,112	6	3

SUMMARY OF EXPENDITURE.	£	s.	d.
Workhouse: Paid under Building Contract, and for additional Works not included therein	7,564	10	0
Ironmongery	97	13	9
Clerk of Works Salary, &c.	228	18	5
Minor Expenses	55	1	2
Total Expenditure	7,946	3	4
Balance in hand	166	2	11
Total Amount realized	8,112	6	3

DUNGANNON UNION — *continued.*

STATEMENT as to the FURTHER AMOUNT required, 24th April 1843.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract	6,650	0	0			
Account for additional Works not included therein	1,708	2	6			
				8,358	2	6
Amount paid to Contractor				7,400	0	0
Balance due to him				958	2	6
Estimated Cost of Boundary Wall				300	0	0
Contingencies				58	0	5
Further Amount to be paid				1,316	2	11
Balance in hand				166	2	11
Further Amount required				1,150	0	0

DUNMANWAY UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	300	0	0
Building Contract	5,210	0	0
Estimate for Fittings, &c.	500	0	0
Contingencies	490	0	0
Total Loan	6,500	0	0
Interest which accrued thereon	71	9	10
Total Amount realized	6,571	9	10

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money, &c.	315	18	11
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	6,000	0	0
Ironmongery	76	6	11
Clerk of the Works Salary, &c.	149	7	2
Minor Expenses	28	1	6
Total Expenditure	6,569	14	6
Balance in hand	1	15	4
Total Amount realized	6,571	9	10

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract	5,210	0	0			
Account for additional Works	861	4	3			
				6,071	4	3
Amount paid to Contractor				6,000	0	0
Balance due to him				71	4	3
Contingencies, including Payment to Head Landlord in respect of Site				180	11	1
Total Amount to be paid				251	15	4
Balance in hand				1	15	4
Further Amount required				250	0	0

Application has since been made by the Guardians for this Loan.

I.
Workhouses, Ireland.

DUNDALK UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	375	0	0
Building Contract - -	5,690	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - -	535	0	0
Total of First Loan -	7,400	0	0
Interest which accrued thereon - -	82	1	1
Total Amount realized -	7,482	1	1

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse: Purchase Money and Compensation to Tenants - -	378	19	7
Workhouse: Paid under Building Contract, and for additional Works not included therein - -	6,544	9	11
Ironmongery - - -	87	5	2
Clerk of the Works Salary -	224	18	9
Minor Expenses - - -	41	2	4
Total Expenditure - -	7,276	15	9
Balance in hand - -	205	5	4
Total Amount realized -	7,482	1	1

STATEMENT as to FURTHER AMOUNT required.

Builders Accounts:	£	s.	d.	£	s.	d.
Amount of Contract - - -	5,690	0	0			
Account for additional Works not included in the Contract - - - -	2,378	1	0			
				8,068	1	0
Amount paid to Contractor - - - -				6,500	0	0
Balance due to him - - - - -				1,568	1	0
Boundary Wall - - - - -				309	0	0
Contingencies - - - - - -				28	4	4
Total Amount to be paid - - -				1,905	5	4
Balance in hand of First Loan - - -				205	5	4
Amount of Second Loan - - -				*1,700	0	0

* Application has since been made by the Guardians for this Loan.

DUNGANNON UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract - -	6,650	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - -	550	0	0
Total Loan - -	8,000	0	0
Interest which accrued thereon - -	112	6	3
Total Amount realized -	8,112	6	3

SUMMARY OF EXPENDITURE.	£	s.	d.
Workhouse: Paid under Building Contract, and for additional Works not included therein - -	7,564	10	0
Ironmongery - - -	97	13	9
Clerk of Works Salary, &c. -	228	18	5
Minor Expenses - - -	55	1	2
Total Expenditure - -	7,946	3	4
Balance in hand - -	166	2	11
Total Amount realized - -	8,112	6	3

DUNGANNON UNION — *continued.*

STATEMENT as to the FURTHER AMOUNT required, 24th April 1843.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract - - - - -	6,650	0	0			
Account for additional Works not included therein - - - - -	1,708	2	6			
				8,358	2	6
Amount paid to Contractor - - -				7,400	0	0
Balance due to him - - - -				958	2	6
Estimated Cost of Boundary Wall - - - -				300	0	0
Contingencies - - - - - - - -				58	0	5
Further Amount to be paid - - -				1,316	2	11
Balance in hand - - - - -				166	2	11
Further Amount required - - -				1,150	0	0

DUNMANWAY UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	300	0	0
Building Contract - -	5,210	0	0
Estimate for Fittings, &c. -	500	0	0
Contingencies - -	490	0	0
Total Loan - -	6,500	0	0
Interest which accrued thereon - -	71	9	10
Total Amount realized -	6,571	9	10

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money, &c. - -	315	18	11
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein - - -	6,000	0	0
Ironmongery - - -	76	6	11
Clerk of the Works Salary, &c.	149	7	2
Minor Expenses - - -	28	1	6
Total Expenditure - -	6,569	14	6
Balance in hand - -	1	15	4
Total Amount realized - -	6,571	9	10

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract - - - -	5,210	0	0			
Account for additional Works - -	861	4	3			
				6,071	4	3
Amount paid to Contractor - - -				6,000	0	0
Balance due to him - - - -				71	4	3
Contingencies, including Payment to Head Landlord in respect of Site - - - - - -				180	11	1
Total Amount to be paid - - -				251	15	4
Balance in hand - - - -				1	15	4
Further Amount required - - -				250	0	0

Application has since been made by the Guardians for this Loan.

DUNSHAUGHLIN UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	250	0	0
Building Contract - -	4,938	0	0
Estimate for Fittings, &c. -	500	0	0
Contingencies - -	412	0	0
Total of First Loan -	6,100	0	0
Interest which accrued thereon - -	71	19	0
Amount of Second Loan -	650	0	0
Interest thereon - -	0	2	2
Total Amount realized -	6,822	1	2

SUMMARY OF EXPENDITURE.	£	s.	d.	£	s.	d.
Site of Workhouse:						
Purchase Money - - -				250	0	0
Workhouse:						
Paid Building Contractor Amount of Contract— £4,938 0 0						
Account for additional Works not included therein	844	5	2			
				5,782	5	2
Ironmongery, Fixtures, Fittings, and other Works - -				556	3	1
Clerk of the Works Salary, &c.				164	15	7
Minor Expenses - - -				63	2	6
Total Expenditure - -				6,816	6	4
Balance in hand - -				5	14	10
Total Amount realized - -				6,822	1	2

No further Sum required to be borrowed.

EDENDERRY UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	290	0	0
Building Contract - -	5,300	0	0
Estimate for Fittings, &c. -	600	0	0
Contingencies - -	510	0	0
Total of First Loan -	6,700	0	0
Interest which accrued thereon - -	71	7	3
Total Amount realized -	6,771	7	3

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money, Compensation, &c. - - -	315	0	0
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein - - -	6,050	0	0
Ironmongery - - -	77	1	6
Clerk of the Works Salary, &c.	216	1	2
Minor Expenses - - -	30	6	10
Total Expenditure - -	6,688	9	6
Balance in hand - -	82	17	9
Total Amount realized - -	6,771	7	3

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract - - -	5,300	0	0			
Account for additional Works not included therein - - - -	1,983	15	5			
				7,283	15	5
Amount paid to Contractor - - -				6,050	0	0
Balance due to him - - - -				1,233	15	5
Contingencies - - - - - -				99	2	4
Total Amount to be paid - - -				1,332	17	9
Balance in hand - - - -				82	17	9
Further Amount required - - -				1,250	0	0

ENNIS UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	722	0	1¼
Building Contract - -	6,500	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - -	577	19	10¾
Total Loan - - -	8,600	0	0
Interest which accrued thereon - -	104	5	5
Total Amount realized -	8,704	5	5

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Rent - - -	52	0	0
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein - - -	7,300	0	0
Ironmongery - - -	93	19	3
Clerk of the Works Salary, &c.	182	5	1
Minor Expenses - - -	59	13	1¼
Total Expenditure - -	7,687	17	5¼
Balance in hand - -	*1,016	7	11¾
Total Amount realized -	8,704	5	5

No further Sum required to be borrowed.

*The Balance due to the Building Contractor (216*l.* 6*s.* 3*d.*) since paid.

ENNISCORTHY UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	317	10	0
Building Contract - -	5,600	0	0
Estimate for Fittings, &c. -	600	0	0
Contingencies - - -	482	10	0
Total Loan - - -	7,000	0	0
Interest which accrued thereon - - -	120	4	3
Total Amount realized -	7,120	4	3

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Compensation to Tenants - -	317	10	0
Workhouse:			
Paid under Building Contract, and for additional Works not included therein - -	5,669	2	6
Ironmongery - - -	75	14	0
Clerk of the Works Salary, &c.	223	17	6
Minor Expenses - - -	67	19	0
Total Expenditure - -	6,354	3	0
Balance in hand - -	766	1	3
Total Amount realized - -	7,120	4	3

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract - - - -	5,600	0	0			
Account for additional Works not included therein -	317	18	4			
				5,917	18	4
Amount paid to Contractor - - - -				5,100	0	0
Balance due to him - - - -				817	18	4
Amount of Account for Fixtures - - -				151	15	11
Estimated Cost of Boundary Wall, Gates, &c. - -				250	0	0
Contingencies - - - - - -				96	7	0
Total Amount to be paid - - - -				1,316	1	3
Balance in hand - - - -				766	1	3
Further Amount required - - - -				550	0	0

Application has been since made by the Guardians for this Loan.

ENNISTYMON UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	600	0	0
Building Contract	6,600	0	0
Estimate for Fittings, &c.	600	0	0
Contingencies	600	0	0
Total Loan	8,400	0	0
Interest which accrued thereon	68	16	10
Total Amount realized	8,468	16	10

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Compensation to Tenant for Loss of Crop	3	10	0
Workhouse:			
Paid Building Contractor under his Contract	6,400	0	0
Ironmongery	84	7	3
Clerk of the Works Salary, &c.	233	9	9
Minor Expenses	27	19	0¼
Total Expenditure	6,749	6	0¼
Balance in hand	1,719	10	9¾
Total Amount realized	8,468	16	10

Building Accounts not yet closed.

FERMOY UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	2,800	0	0
Building Contract	3,606	7	3
Estimate for Fittings, &c.	548	0	6
Contingencies	145	12	3
Total Loan	7,100	0	0
Interest which accrued thereon	1	3	4
Total Amount realized	7,101	3	4

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money for Portion of Barracks at Fermoy	2,800	0	0
Workhouse:			
Paid Building Contractor for adapting the above for a Workhouse	3,606	7	3
Fittings	548	6	5
Ironmongery	63	8	1
Clerk of the Works	54	12	5
Minor Expenses	28	9	2
Total Expenditure	7,101	3	4

No further Sum required to be borrowed.

GALWAY UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	1,232	16	3
Building Contract	8,430	0	0
Estimate for Fittings, &c.	1,000	0	0
Contingencies	637	3	9
Total Loan	11,300	0	0
Interest which accrued thereon	136	14	0
Total Amount realized	11,436	14	0

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money	1,232	16	3
Workhouse:			
Paid on account of Building Contract, and for additional Works not included therein	9,145	13	5
Ironmongery	97	16	1
Clerk of Works Salary, &c.	210	19	9
Minor Expenses	62	5	1
Total Expenditure	10,749	10	7
Balance in hand	687	3	5
Total Amount realized	11,436	14	0

A further Sum of 450*l.* is required for Payment of the Balance due to the Building Contractor, and the Guardians have requested that a further Sum be borrowed for a Boundary Wall, &c. The Amount to be borrowed is not yet ascertained, the Accounts for the further Loan not being closed.

GOREY UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	5,675	0	0
Estimate for Fittings, &c.	500	0	0
Contingencies	525	0	0
Total of First Loan	6,700	0	0
Interest which accrued thereon	84	12	8
Amount of Second Loan	800	0	0
Total Amount realized	7,584	12	8

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Rent	56	11	10
Workhouse:			
Paid Amount of Building Contract, and for additional Works not included therein	7,025	19	4
Ironmongery	79	19	9
Clerk of the Works Salary, &c.	223	6	5
Minor Expenses	48	0	1
Total Expenditure	7,433	17	5
Balance in hand	150	15	3
Total Amount realized	7,584	12	8

No further Sum required to be borrowed.

GORT UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	5,350	0	0
Estimate for Fittings, &c.	500	0	0
Contingencies	650	0	0
Total Loan	6,500	0	0
Interest which accrued thereon	112	8	2
Total Amount realized	6,612	8	2

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Rent	48	2	0
Workhouse:			
Paid under Building Contract, and for additional Works not included therein	6,259	1	6
Ironmongery	79	17	5
Clerk of the Works Salary, &c.	171	16	3
Minor Expenses	62	6	0
Total Expenditure	6,621	3	2

Building Accounts not yet finally closed, but a further Sum of 350*l.* will be required.

GORTIN UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	155	18	9
Building Contract	2,689	0	0
Estimate for Fittings, &c.	350	0	0
Contingencies	405	1	3
Total Loan	3,600	0	0
Interest which accrued thereon	84	1	5
Total Amount realized	3,684	1	5

SUMMARY OF EXPENDITURE.	£	s.	d.	£	s.	d.
Site of Workhouse:						
Purchase Money				155	18	9
Workhouse:						
Paid Building Contractor Amount of Contract - £2,689 0 0						
Account for additional Works not included therein - 626 17 8						
				3,315	17	8
Ironmongery				36	7	4
Clerk of the Works Salary, &c.				118	2	10
Minor Expenses				57	14	10
Total Expenditure				3,684	1	5

No further Sum required to be borrowed.

I.

Workhouses, Ireland.

GRANARD UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	350	0	0
Building Contract	5,925	0	0
Estimate for Fittings, &c.	600	0	0
Contingencies	625	0	0
Total Loan	7,500	0	0
Interest which accrued thereon	98	10	2
Total Amount realized	7,598	10	2

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money	350	0	0
Workhouse:			
Paid under Building Contract, and for additional Works not included therein	6,809	19	1
Ironmongery	78	6	4
Clerk of the Works Salary, &c.	169	10	4
Minor Expenses	24	6	0
Total Expenditure	7,432	1	9
Balance in hand	166	8	5
Total Amount realized	7,598	10	2

Building Accounts not yet closed.

KELLS UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	600	0	0
Building Contract	5,970	0	0
Estimate for Fittings, &c.	600	0	0
Contingencies	530	0	0
Total of First Loan	7,700	0	0
Interest which accrued thereon	117	5	1
Total Amount realized	7,817	5	1

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money	790	6	3
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	6,400	0	0
Ironmongery	72	11	11
Clerk of the Works Salary, &c.	207	11	9
Minor Expenses	55	9	9
Total Expenditure	7,525	19	8
Balance in hand	291	5	5
Total Amount realized	7,817	5	1

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract	5,970	0	0			
Account for additional Works not included therein	1,420	10	10			
				7,390	10	10
Paid to Contractor				6,400	0	0
Balance due to him				990	10	10
Account for Furniture				190	0	0
To provide a Pump, and for Contingencies				60	14	7
Amount to be paid				1,241	5	5
Balance in hand				291	5	5
Amount of Second Loan				950	0	0

Application has since been made by the Guardians for this Loan.

KILKEEL UNION.

Estimate for Loan.	£	s.	d.
Estimated Cost of Site	426	15	0
Building Contract	4,050	0	0
Estimate for Fittings, &c.	350	0	0
Contingencies	473	5	0
Total of First Loan	5,300	0	0
Interest which accrued thereon	86	6	6
Amount of Second Loan	1,000	0	0
Interest thereon	0	13	6
Total Amount realized	6,387	0	0

Summary of Expenditure.	£	s.	d.
Site of Workhouse:			
Purchase Money, Compensation, &c.	507	18	0
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	5,300	0	0
Ironmongery	66	6	6
Clerk of Works Salary, &c.	158	17	4
Minor Expenses	74	17	9
Total Expenditure	6,107	19	7
Balance in hand	279	0	5
Total Amount realized	6,387	0	0

No further Amuont required to be borrowed.

KILKENNY UNION.

Estimate for Loan.	£	s.	d.
Estimated Cost of Site	1,650	0	0
Building Contract	9,700	0	0
Estimate for Fittings, &c.	1,300	0	0
Contingencies	750	0	0
Total Loan	13,400	0	0
Interest which accrued thereon	89	1	10
Total Amount realized	13,489	1	10

Summary of Expenditure.	£	s.	d.
Site of Workhouse:			
Purchase Money	1,650	0	0
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	11,200	0	0
Ironmongery	101	1	9
Clerk of Works Salary, &c.	228	17	10
Minor Expenses	73	10	1
Total Expenditure	13,253	9	8
Balance in hand	235	12	2
Total Amount realized	13,489	1	10

Statement as to the further Amount required.

Builders Accounts:	£	s.	d.	£	s.	d.
Amount of Contract	9,700	0	0			
For additional Works not included therein	1,778	16	8			
				11,478	16	8
Amount paid to Contractor				11,200	0	0
Balance due to him				278	16	8
Balance in hand				235	12	2
Amount to be paid by Guardians				43	4	6

The Balance is in course of Payment to the Contractor.

No further Amount required to be borrowed.

KILMALLOCK UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	525	0	0
Building Contract - -	6,500	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - -	975	0	0
Total of First Loan -	8,800	0	0
Interest which accrued thereon - -	85	0	5
Amount of Second Loan -	2,000	0	0
Interest thereon -	0	6	4
Total Amount realized -	10,885	6	9

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money, Compensation to Tenant, &c. - -	661	14	5
Workhouse:			
Paid Amount of Building Contract, and for additional Works not included therein - -	9,655	17	7
Ironmongery - -	81	10	0
Clerk of the Works Salary, &c.	129	7	6
Minor Expenses - - -	67	7	11¼
Total Expenditure - -	10,595	17	5¼
Balance in hand - -	289	9	3¾
Total Amount realized -	10,885	6	9

No further Amount required to be borrowed.

KILRUSH UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	750	0	0
Building Contract - -	6,800	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - -	550	0	0
Total Loan - -	8,900	0	0
Interest which accrued thereon - -	87	0	5
Total Amount realized -	8,987	0	5

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money, &c. - -	768	15	0
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein - - -	7,700	0	0
Ironmongery - -	90	10	4
Clerk of the Works Salary, &c.	174	4	11
Minor Expenses - -	84	17	5¼
Total Expenditure - -	8,818	7	8¼
Balance in hand - -	168	12	8¾
Total Amount realized -	8,987	0	5

Building Accounts not yet closed.

KINSALE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Compensation to Tenant -	100	0	0
Building Contract - -	5,900	0	0
Estimate for Fittings, &c. -	500	0	0
Contingencies - -	500	0	0
Total of First Loan -	7,000	0	0
Interest which accrued thereon - -	99	7	11
Amount of Second Loan -	1,150	0	0
Total Amount realized -	8,249	7	11

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Compensation - £130 0 0			
Rent - - 23 3 10			
	153	3	10
Workhouse:			
Paid under Building Contract, and for additional Works not included therein - -	6,522	3	6
Ironmongery - -	71	15	0
Clerk of Works Salary, &c. -	221	0	3
Minor Expenses - -	69	14	11
Total Expenditure - -	7,037	17	6
Balance in hand - -	*1,211	10	5
Total Amount realized -	8,249	7	11

No further Amount required to be borrowed.

* The Balance due to the Contractors (1,142*l.* 15*s.* 5*d.*) since paid.

LARNE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	477	5	0
Building Contract	4,298	0	0
Estimate for Fittings, &c.	400	0	0
Contingencies	624	15	0
Total Loan	5,800	0	0
Interest which accrued thereon	98	19	2
Total Amount realized	5,898	19	2

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse :			
Purchase Money	477	5	0
Workhouse :			
Paid Building Contractor under his Contract, and for additional Works not included therein	5,000	0	0
Ironmongery	79	18	7
Clerk of the Works Salary, &c.	180	14	7
Minor Expenses	57	12	7
Total Expenditure	5,795	10	9
Balance in hand	103	8	5
Total Amount realized	5,898	19	2

Building Accounts not yet closed.

LIMERICK UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Compensation to Tenant	70	0	0
Building Contract	10,000	0	0
Estimate for Fittings, &c.	1,600	0	0
Contingencies	1,230	0	0
Total of First Loan	12,900	0	0
Interest which accrued thereon	104	4	6
Amount of Second Loan	2,700	0	0
Total Amount realized	15,704	4	6

SUMMARY OF EXPENDITURE.	£	s.	d.	£	s.	d.
Site of Workhouse :						
Compensation to Tenants—	£ 70	0	0			
Rent	140	0	0			
				210	0	0
Workhouse :						
Paid Amount of Building Contract, and for additional Works not included therein				14,366	4	9
Additional Hospital Buildings, &c.				573	5	6
Ironmongery				113	1	10
Clerk of Works Salary, &c.				165	11	1
Minor Expenses				90	1	9
Total Expenditure				15,518	4	11
Balance in hand				185	19	7
Total Amount realized				15,704	4	6

No further Amount required to be borrowed.

LISBURN UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	742	0	0
Building Contract	6,200	0	0
Estimate for Fittings, &c.	800	0	0
Contingencies	558	0	0
Total of First Loan	8,300	0	0
Interest which accrued thereon	63	11	0
Amount of Second Loan	1,000	0	0
Total Amount realized	9,363	11	0

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse :			
Purchase Money	700	0	0
Workhouse :			
Paid under Building Contract, and for additional Works not included therein	7,991	12	2
Ironmongery	91	14	4
Clerk of Works Salary, &c.	255	12	2
Minor Expenses	32	5	0
Total Expenditure	9,071	3	8
Balance in hand	292	7	4
Total Amount realized	9,363	11	0

No further Amount required to be borrowed.

LISMORE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Compensation to Tenant	50	0	0
Building Contract	5,500	0	0
Estimate for Fittings, &c.	500	0	0
Contingencies	450	0	0
Total of First Loan	6,500	0	0
Interest which accrued thereon	68	5	5
Amount of Second Loan	1,200	0	0
Total Amount realized	7,768	5	5

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Compensation to Tenant	20	0	0
Workhouse:			
Paid Amount of Building Contract, and for additional Works not included therein	7,302	10	0
Ironmongery	74	4	10
Clerk of the Works Salary, &c.	222	4	2
Minor Expenses	56	2	0
Total Expenditure	7,675	1	0
Balance in hand	93	4	5
Total Amount realized	7,768	5	5

No further Amount required to be borrowed.

LONDONDERRY UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	725	0	0
Building Contract	6,780	0	0
Estimate for Fittings, &c.	800	0	0
Contingencies	395	0	0
Total of First Loan	8,700	0	0
Interest which accrued thereon	62	7	2
Amount of Second Loan	1,400	0	0
Interest thereon	2	5	6
Total Amount realized	10,164	12	8

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money, &c.	778	3	5
Workhouse:			
Paid Amount of Building Contract — £6,780 0 0			
And of additional Works not included therein — 1,920 15 7			
	8,700	15	7
Ironmongery	85	15	4
Clerk of the Works Salary, &c.	139	4	6
Minor Expenses	78	18	0
Total Expenditure	9,782	16	10
Balance in hand, in part applicable to Works provided for at Request of Guardians	381	15	10
Total Amount realized	10,164	12	8

No further Sum necessary to be borrowed.

LONGFORD UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Compensation to Tenants	20	0	0
Building Contract	7,000	0	0
Estimate for Fittings, &c.	1,000	0	0
Contingencies	580	0	0
Total Loan	8,600	0	0
Interest which accrued thereon	125	14	10
Total Amount realized	8,725	14	10

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Compensation to Tenants — £30 0 0			
Rent — 35 6 6			
	65	6	6
Workhouse:			
Paid under Building Contract, and for additional Works not included therein	8,200	0	0
Ironmongery	91	9	6
Clerk of the Works Salary, &c.	202	12	11
Minor Expenses	47	11	9
Total Expenditure	8,607	0	8
Balance in hand	118	14	2
Total Amount realized	8,725	14	10

LONGFORD UNION—*continued.*

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract - - - -	7,000	0	0			
Account for Works not included therein -	2,583	18	0			
				9,583	18	0
Amount paid to Contractor - - -				8,200	0	0
Balance due to him - - - -				1,383	18	0
Contingencies - - - - - - -				34	16	2
Total Amount to be paid - - -				1,418	14	2
Balance in hand - - - -				118	14	2
Further Amount required - - -				1,300	0	0

Application has since been made by the Guardians for this Loan.

LOUGHREA UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	316	9	8¼
Building Contract - -	6,960	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - -	623	10	3¾
Total Loan - -	8,700	0	0
Interest which accrued thereon - -	116	15	10
Total Amount realized -	8,816	15	10

SUMMARY OF EXPENDITURE.	£	s.	d.
Workhouse:			
Paid Building Contractor Amount of Contract, and for additional Works not included therein -	8,460	10	6
Ironmongery - - -	88	16	2
Clerk of the Works Salary, &c.	193	5	1
Minor Expenses - - -	70	4	6
Total Expenditure - -	8,812	16	3
Balance in hand - -	3	19	7
Total Amount realized - -	8,816	15	10

As to further Amount required, see Architect's Observations hereafter.

LURGAN UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	405	0	0
Building Contract - -	6,130	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - -	565	0	0
Total of First Loan -	7,900	0	0
Interest which accrued thereon - -	68	4	11
Amount of Second Loan -	650	0	0
Interest - -	0	2	2
Total Amount realized -	8,618	7	1

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Compensation - - -	450	16	3
Workhouse:			
Paid Amount of Building Contract, and for additional Works not included therein - -	7,824	5	3
Ironmongery - - -	85	0	0
Clerk of the Works Salary, &c. -	168	2	4
Minor Expenses - - -	90	3	3
Total Expenditure - -	8,618	7	1
Balance in hand - -	0	0	0
Total Amount realized - -	8,618	7	1

No further Amount required to be borrowed.

I.

Workhouses, Ireland.

MAGHERAFELT UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	40	0	0
Building Contract	6,600	0	0
Estimate for Fittings	900	0	0
Contingencies	560	0	0
Total Loan	8,100	0	0
Interest which accrued thereon	93	17	1
Total Amount realized	8,193	17	1

SUMMARY OF EXPENDITURE.	£	s.	d.
Workhouse:			
Paid under Building Contract, and for additional Works not included therein	7,790	8	1
Ironmongery	90	9	2
Clerk of the Works Salary, &c.	212	11	1
Minor Expenses	32	0	6
Total Expenditure	8,125	8	10
Balance in hand	68	8	3
Total Amount realized	8,193	17	1

Building Accounts not yet closed for further Loan. Further Sum required estimated at 1,150*l.*

MALLOW UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	6,090	0	0
Estimate for Fittings, &c.	700	0	0
Contingencies	510	0	0
Total of First Loan	7,300	0	0
Interest which accrued thereon	69	17	8
Amount of Second Loan	2,200	0	0
Total Amount realized	9,569	17	8

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Compensation	50	0	0
Workhouse:			
Paid Amount of Building Contract, and for additional Works not included therein	8,855	18	2
Ironmongery	165	7	10
Clerk of the Works Salary, &c.	245	17	7
Minor Expenses	67	4	3
Total Expenditure	9,384	7	10
Balance in hand	185	9	10
Total Amount realized	9,569	17	8

No further Amount required to be borrowed.

MANORHAMILTON UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	5,372	0	0
Estimate for Fittings, &c.	500	0	0
Contingencies	528	0	0
Total Loan	6,400	0	0
Interest which accrued thereon	120	8	10
Total Amount realized	6,520	8	10

SUMMARY OF EXPENDITURE.	£	s.	d.	£	s.	d.
Site of Workhouse:						
Compensation	12	5	6			
Rent	18	5	7			
				30	11	1
Workhouse:						
Paid Building Contractor under his Contract, and for additional Works not included therein				5,900	0	0
Ironmongery				72	5	6
Clerk of the Works Salary, &c.				264	3	11
Minor Expenses				69	13	5
Total Expenditure				6,336	13	11
Balance in hand				183	14	11
Total Amount realized				6,520	8	10

Building Accounts not yet closed.

MIDLETON UNION.

Estimate for Loan.	£	s.	d.
Building Contract - - -	6,853	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - -	547	0	0
Total Loan - -	8,200	0	0
Interest which accrued thereon - -	50	0	3
Total Amount realized -	8,250	0	3

Summary of Expenditure.	£	s.	d.
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein - - -	7,800	0	0
Ironmongery - - -	90	7	11
Clerk of Works Salary, &c. -	223	7	7
Minor Expenses - -	36	14	0
Total Expenditure - -	8,150	9	6
Balance in hand - -	99	10	9
Total Amount realized -	8,250	0	3

Building Accounts not yet finally closed. A further Loan of 1,150*l.* is required, including Works provided for at the Request of the Guardians.

MOHILL UNION.

Estimate for Loan.	£	s.	d.
Estimated Cost of Site -	27	2	6
Building Contract - -	6,700	0	0
Estimate for Fittings, &c. -	700	0	0
Contingencies - -	572	17	6
Total of First Loan -	8,000	0	0
Interest which accrued thereon - -	91	6	9
Amount of Second Loan -	650	0	0
Total Amount realized -	8,741	6	9

Summary of Expenditure.	£	s.	d.	£	s.	d.
Site of Workhouse:						
Compensation to Tenants -	27	2	6			
Rent - - -	23	5	0			
				50	7	6
Workhouse:						
Paid Amount of Building Contract - -	6,700	0	0			
And of additional Works not included therein	1,635	3	1			
				8,335	3	1
Ironmongery - - -				75	11	0
Clerk of Works Salary, &c. -				210	16	6
Minor Expenses - -				56	16	3
Total Expenditure - -				8,728	14	4
Balance in hand - -				12	12	5
Total Amount realized - -				8,741	6	9

No further Amount required to be borrowed.

MONAGHAN UNION.

Estimate for Loan.	£	s.	d.
Estimated Cost of Site -	892	10	3½
Building Contract - -	6,350	0	0
Estimate for Fittings, &c. -	900	0	0
Contingencies - -	557	9	8½
Total Loan - -	8,700	0	0
Interest which accrued thereon - -	115	5	8
Total Amount realized -	8,815	5	8

Summary of Expenditure.	£	s.	d.
Site of Workhouse:			
Purchase Money, Compensation, &c. - - -	925	9	9
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein - - -	7,300	0	0
Ironmongery - - -	67	1	2
Clerk of the Works Salary, &c.	209	3	7
Minor Expenses - - -	60	11	10
Total Expenditure - -	8,562	6	4
Balance in hand - -	252	19	4
Total Amount realized -	8,815	5	8

Building Accounts not yet closed.

MULLINGAR UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	734	1	3
Building Contract	7,250	0	0
Estimate for Fittings, &c.	800	0	0
Contingencies	615	18	9
Total Loan	9,400	0	0
Interest which accrued thereon	99	19	7
Total Amount realized	9,499	19	7

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Compensation	749	1	3
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	8,050	0	0
Ironmongery	92	14	3
Clerk of the Works Salary, &c.	217	1	6
Minor Expenses	96	14	8
Total Expenditure	9,205	11	8
Balance in hand	294	7	11
Total Amount realized	9,499	19	7

Building Accounts not yet closed.

NAAS UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	5,550	0	0
Estimate for Fittings, &c.	550	0	0
Contingencies	400	0	0
Total of First Loan	6,500	0	0
Interest which accrued thereon	64	2	3
Amount of Second Loan	2,500	0	0
Interest thereon	1	16	0
Total Amount realized	9,065	18	3

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Rent	75	17	10½
Workhouse:			
Paid Amount of Building Contract, and for additional Works not included therein	8,263	4	7
Ironmongery	82	6	4
Clerk of Works Salary, &c.	150	14	7½
Minor Expenses	86	8	0
Total Expenditure	8,658	11	5
Balance in hand	407	6	10
Total Amount realized	9,065	18	3

No further Amount required to be borrowed.

NAVAN UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	607	10	0
Building Contract	5,700	0	0
Estimate for Fittings, &c.	500	0	0
Contingencies	492	10	0
Total Loan	7,300	0	0
Interest which accrued thereon	90	10	9
Total Amount realized	7,390	10	9

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Compensation to Tenant - £518 10 10			
Rent - - 20 0 0			
	538	10	10
Workhouse:			
Paid Building Contractor Amount of Contract, and on account of additional Works not included therein	6,542	8	1
Ironmongery	76	12	8
Clerk of the Works Salary, &c.	187	10	1
Minor Expenses	45	9	1
Total Expenditure	7,390	10	9

NAVAN UNION — *continued.*

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract - - -	5,700	0	0			
Account for additional Works not included therein	925	11	4			
				6,625	11	4
Amount paid to Contractor - - -				6,542	8	1
Balance due to him - - - -				83	3	3
Balance in hand - - - -				0	0	0
Further Amount to be paid by the Guardians -				83	3	3

NENAGH UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract - -	8,320	0	0
Estimate for Fittings -	1,000	0	0
Contingencies - -	580	0	0
Total of First Loan -	9,900	0	0
Interest which accrued thereon - -	97	5	8
Total Amount realized -	9,997	5	8

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Rent - - -	100	0	0
Workhouse:			
Paid under Building Contract, and for additional Works not included therein - -	9,458	2	2
Ironmongery - - -	91	4	8
Clerk of the Works Salary, &c.	246	10	2
Minor Expenses - - -	68	7	7
Total Expenditure - -	9,964	4	7
Balance in hand - -	33	1	1
Total Amount realized - -	9,997	5	8

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Account:						
Amount of Contract - - - -	8,320	0	0			
For additional Works not included in Contract	1,590	1	5			
				9,910	1	5
Amount paid to Contractor - - -				9,400	0	0
Balance due to him - - - -				510	1	5
Contingencies - - - - - - -				22	19	8
Total Amount to be paid - - -				533	1	1
Balance in hand - - - -				33	1	1
Total Amount required - - - -				500	0	0

NEWCASTLE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	250	0	0
Building Contract - -	6,680	0	0
Estimate for Fittings, &c. -	550	0	0
Contingencies - -	370	0	0
Total of First Loan -	7,850	0	0
Interest which accrued thereon - -	77	5	4
Amount of Second Loan -	2,300	0	0
Interest thereon -	0	7	4
Total Amount realized -	10,227	12	8

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money - -	250	0	0
Workhouse:			
Paid Amount of Building Contract, and for additional Works not included therein -	9,477	1	4
Ironmongery - - -	73	9	7
Clerk of Works Salary, &c. -	157	2	7½
Minor Expenses - - -	59	8	11¼
Total Expenditure - -	10,017	2	5¾
*Balance in hand - -	210	10	2¼
Total Amount realized - -	10,227	12	8

Building Accounts not finally closed.

* Balance since reduced to 2*l.* 18*s.* 2*d.*

NEW ROSS UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Interest in Workhouse Site	150	0	0
Building Contract	7,600	0	0
Estimate for Fittings, &c.	900	0	0
Contingencies	650	0	0
Total Loan	9,300	0	0
Interest which accrued thereon	68	9	1
Total Amount realized	9,368	9	1

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Compensation to Tenants — £150 0 0			
Rent - - 43 6 3			
	193	6	3
Workhouse:			
Paid Building Contractors under their Contract, and for additional Works not included therein	8,700	0	0
Ironmongery	85	8	1
Clerk of the Works Salary, &c.	188	1	4
Minor Expenses	34	13	0
Total Expenditure	9,201	8	8
Balance in hand	167	0	5
Total Amount realized	9,368	9	1

Building Accounts not yet closed.

NEWRY UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	906	0	0
Building Contract	7,100	0	0
Estimate for Fittings, &c.	1,000	0	0
Contingencies	794	0	0
Total Loan	9,800	0	0
Interest which accrued thereon	92	15	7
Total Amount realized	9,892	15	7

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money	972	3	1
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	8,200	0	0
Ironmongery	95	1	0
Clerk of the Works Salary, &c.	204	0	9
Minor Expenses	98	1	5
Total Expenditure	9,569	6	3
Balance in hand	323	9	4
Total Amount realized	9,892	15	7

Building Accounts not yet closed.

NEWTOWNARDS UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	850	0	0
Building Contract	4,835	0	0
Estimate for Fittings, &c.	600	0	0
Contingencies	415	0	0
Total of First Loan	6,700	0	0
Interest which accrued thereon	70	1	9
Amount of Second Loan	1,050	0	0
Total Amount realized	7,820	1	9

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money	830	0	0
Workhouse:			
Paid Building Contractor Amount of Contract - £4,835 0 0			
And for additional Works not included therein - 1,774 11 10			
	6,609	11	10
Ironmongery	77	7	8
Clerk of the Works Salary, &c.	203	9	9
Minor Expenses	47	10	8
Total Expenditure	7,767	19	11
Balance in hand	52	1	10
Total Amount realized	7,820	1	9

No further Sum required to be borrowed.

NEWTOWN LIMAVADY UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	708	15	0
Building Contract - -	5,982	0	0
Estimate for Fittings, &c. -	600	0	0
Contingencies - -	709	5	0
Total Loan - -	8,000	0	0
Interest which accrued thereon - -	92	4	11
Total Amount realized -	8,092	4	11

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse :			
Purchase Money - -	726	15	2
Workhouse :			
Paid Building Contractor Amount of Contract - £5,982 0 0			
And for additional Works not included therein 944 7 8			
	6,926	7	8
Ironmongery - - -	82	3	5
Clerk of Works Salary, &c. -	185	16	10
Minor Expenses - - -	59	12	5
Total Expenditure - -	7,980	15	6
Balance in hand - -	111	9	5
Total Amount realized -	8,092	4	11

No further Amount required to be borrowed.

OLDCASTLE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	605	3	2
Building Contract - -	5,975	0	0
Estimate for Fittings, &c. -	600	0	0
Contingencies - -	519	16	10
Total Loan - -	7,700	0	0
Interest which accrued thereon - -	107	0	5
Total Amount realized -	7,807	0	5

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse :			
Purchase Money and Compensation to Tenant - -	605	3	2
Workhouse :			
Paid under Building Contract, and for additional Works not included therein - -	6,832	15	8
Ironmongery - - -	87	11	10
Clerk of Works Salary, &c. -	229	14	10
Minor Expenses - - -	51	14	11
Total Expenditure - -	7,807	0	5
Balance in hand - -	0	0	0
Total Amount realized - -	7,807	0	5

Building Accounts not yet finally closed ; but a further Sum of 450*l.* will be required.

OMAGH UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract - -	6,557	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - -	543	0	0
Total of First Loan -	7,900	0	0
Interest which accrued thereon - -	76	10	5
Total Amount realized -	7,976	10	5

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse :			
Rent - - -	60	0	0
Workhouse :			
Paid under Building Contract, and for additional Works not included therein - -	7,501	14	6
Ironmongery - - -	85	9	11
Clerk of Works Salary, &c. -	148	10	10
Minor Expenses - - -	56	1	5
Total Expenditure - -	7,851	16	8
Balance in hand - -	124	13	9
Total Amount realized -	7,976	10	5

I.

Workhouses, Ireland.

SCARIFF UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	300	0	0
Building Contract	6,400	0	0
Estimate for Fittings, &c.	600	0	0
Contingencies	500	0	0
Total	7,800	0	0
Interest which accrued thereon	81	7	10
Total Amount realized	7,881	7	10

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Compensation	350	0	0
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	7,100	0	0
Ironmongery	74	13	3
Clerk of Works Salary, &c.	164	3	7
Minor Expenses	83	18	2¼
Total Expenditure	7,772	15	0¼
Balance in hand	108	12	9¾
Total Amount realized	7,881	7	10

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract	6,400	0	0			
Account for additional Works not included therein	1,617	15	8			
				8,017	15	8
Paid to Contractor				7,100	0	0
Balance due to him				917	15	8
Contingencies				40	17	1
Total Amount to be paid				958	12	9
Balance in hand				108	12	9
Further Amount required				850	0	0

SHILLELAGH UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	5,300	0	0
Estimate for Fittings, &c.	500	0	0
Contingencies	500	0	0
Total of First Loan	6,300	0	0
Interest which accrued thereon	94	8	9
Amount of Second Loan	1,000	0	0
Total Amount realized	7,394	8	9

SUMMARY OF EXPENDITURE.	£	s.	d.
Workhouse:			
Paid Amount of Building Contract, and for additional Works not included therein	7,010	8	7
Ironmongery	74	10	2
Clerk of the Works Salary, &c.	185	9	0
Minor Expenses	57	19	2
Total Expenditure	7,328	6	11
Balance in hand	66	1	10
Total Amount realized	7,394	8	9

No further Amount required to be borrowed.

SKIBBEREEN UNION.

Estimate for Loan.	£	s.	d.
Estimated Cost of Site -	225	0	0
Building Contract - -	7,000	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - - -	275	0	0
Total of First Loan -	8,300	0	0
Interest which accrued thereon - -	85	19	11
Amount of Second Loan -	1,100	0	0
Total Amount realized -	9,485	19	11

Summary of Expenditure.	£	s.	d.
Site of Workhouse:			
Purchase Money and Interest -	248	11	6
Workhouse:			
Paid under Building Contract, and for additional Works not included therein - -	8,462	12	10
Ironmongery - - -	87	10	0
Clerk of Works Salary, &c. -	283	9	11
Minor Expenses - - -	105	11	9
Total Expenditure - -	9,187	16	0
Balance in hand - -	298	3	11
Total Amount realized - -	9,485	19	11

No further Amount required to be borrowed.

SLIGO UNION.

Estimate for Loan.	£	s.	d.
Building Contract - -	9,100	0	0
Estimate for Fittings, &c. -	1,200	0	0
Contingencies - -	700	0	0
Total of First Loan -	11,000	0	0
Interest which accrued thereon - - - -	133	12	8
Amount of Second Loan -	2,250	0	0
Total Amount realized -	13,383	12	8

Summary of Expenditure.	£	s.	d.
Site of Workhouse:			
Rent - - - -	100	0	0
Workhouse:			
Paid Building Contractor Amount of Contract, and of additional Works not included therein -	12,848	9	10
Ironmongery - - -	107	7	3
Clerk of Works Salary, &c. -	230	3	7
Minor Expenses - - -	70	7	3
Total Expenditure - -	13,356	7	11
Balance in hand - -	27	4	9
Total Amount realized -	13,383	12	8

No further Amount required to be borrowed.

STRABANE UNION.

Estimate for Loan.	£	s.	d.
Building Contract - -	6,885	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - - -	615	0	0
Total of First Loan -	8,300	0	0
Interest which accrued thereon - - -	64	10	2
Amount of Second Loan -	1,450	0	0
Total Amount realized -	9,814	10	2

Summary of Expenditure.	£	s.	d.
Site of Workhouse:			
Compensation to Tenant -	60	0	0
Workhouse:			
Paid under Building Contract, and for additional Works not included therein - -	7,761	8	0
Ironmongery - - -	90	18	2
Clerk of the Works Salary, &c.	182	0	3
Minor Expenses - - -	142	6	11
Total Expenditure - - -	8,236	13	4
Balance in hand - -	*1,577	16	10
Total Amount realized - -	9,814	10	2

No further Amount required to be borrowed.

* The Balance due to the Contractors (1,573*l.* 1*s.* 2*d.*) since paid.

I.

Workhouses, Ireland.

SCARIFF UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site	300	0	0
Building Contract	6,400	0	0
Estimate for Fittings, &c.	600	0	0
Contingencies	500	0	0
Total	7,800	0	0
Interest which accrued thereon	81	7	10
Total Amount realized	7,881	7	10

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Compensation	350	0	0
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein	7,100	0	0
Ironmongery	74	13	3
Clerk of Works Salary, &c.	164	3	7
Minor Expenses	83	18	2¼
Total Expenditure	7,772	15	0¼
Balance in hand	108	12	9¾
Total Amount realized	7,881	7	10

STATEMENT as to the FURTHER AMOUNT required.

Builders Accounts:	£	s.	d.	£	s.	d.
Amount of Contract	6,400	0	0			
Account for additional Works not included therein	1,617	15	8			
				8,017	15	8
Paid to Contractor				7,100	0	0
Balance due to him				917	15	8
Contingencies				40	17	1
Total Amount to be paid				958	12	9
Balance in hand				108	12	9
Further Amount required				850	0	0

SHILLELAGH UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract	5,300	0	0
Estimate for Fittings, &c.	500	0	0
Contingencies	500	0	0
Total of First Loan	6,300	0	0
Interest which accrued thereon	94	8	9
Amount of Second Loan	1,000	0	0
Total Amount realized	7,394	8	9

SUMMARY OF EXPENDITURE.	£	s.	d.
Workhouse:			
Paid Amount of Building Contract, and for additional Works not included therein	7,010	8	7
Ironmongery	74	10	2
Clerk of the Works Salary, &c.	185	9	0
Minor Expenses	57	19	2
Total Expenditure	7,328	6	11
Balance in hand	66	1	10
Total Amount realized	7,394	8	9

No further Amount required to be borrowed.

SKIBBEREEN UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	225	0	0
Building Contract - -	7,000	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - - - -	275	0	0
Total of First Loan -	8,300	0	0
Interest which accrued thereon - -	85	19	11
Amount of Second Loan -	1,100	0	0
Total Amount realized -	9,485	19	11

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Interest -	248	11	6
Workhouse:			
Paid under Building Contract, and for additional Works not included therein - -	8,462	12	10
Ironmongery - - -	87	10	0
Clerk of Works Salary, &c. -	283	9	11
Minor Expenses - - -	105	11	9
Total Expenditure - -	9,187	16	0
Balance in hand - -	298	3	11
Total Amount realized - -	9,485	19	11

No further Amount required to be borrowed.

SLIGO UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract - -	9,100	0	0
Estimate for Fittings, &c. -	1,200	0	0
Contingencies - -	700	0	0
Total of First Loan -	11,000	0	0
Interest which accrued thereon - - -	133	12	8
Amount of Second Loan -	2,250	0	0
Total Amount realized -	13,383	12	8

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Rent - - - -	100	0	0
Workhouse:			
Paid Building Contractor Amount of Contract, and of additional Works not included therein -	12,848	9	10
Ironmongery - - -	107	7	3
Clerk of Works Salary, &c. -	230	3	7
Minor Expenses - - -	70	7	3
Total Expenditure - -	13,356	7	11
Balance in hand - -	27	4	9
Total Amount realized -	13,383	12	8

No further Amount required to be borrowed.

STRABANE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract - -	6,885	0	0
Estimate for Fittings, &c. -	800	0	0
Contingencies - - -	615	0	0
Total of First Loan -	8,300	0	0
Interest which accrued thereon - - -	64	10	2
Amount of Second Loan -	1,450	0	0
Total Amount realized -	9,814	10	2

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Compensation to Tenant -	60	0	0
Workhouse:			
Paid under Building Contract, and for additional Works not included therein - -	7,761	8	0
Ironmongery - - -	90	18	2
Clerk of the Works Salary, &c.	182	0	3
Minor Expenses - - -	142	6	11
Total Expenditure - - -	8,236	13	4
Balance in hand - -	*1,577	16	10
Total Amount realized - -	9,814	10	2

No further Amount required to be borrowed.

* The Balance due to the Contractors (1,573*l.* 1*s.* 2*d.*) since paid.

THURLES UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	1,000	0	0
Building Contract - -	5,840	0	0
Estimate for Fittings, &c. -	700	0	0
Contingencies - -	500	0	0
Total Loan - -	8,100	0	0
Interest which accrued thereon - -	58	5	6
Total Amount realized -	8,158	5	6

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse: Purchase Money and Interest -	1,039	8	3
Workhouse: Paid under Building Contract, and for additional Works not included therein - -	6,507	14	11
Ironmongery - -	80	11	7
Clerk of Works Salary, &c. -	228	1	3
Minor Expenses - - -	57	16	3
Total Expenditure - -	7,913	12	3
Balance in hand - -	244	13	3
Total Amount realized -	8,158	5	6

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Builders Accounts:						
Amount of Contract - - -	5,840	0	0			
For Works not included in Contract -	1,139	14	7			
				6,979	14	7
Amount paid to Contractor - - -				6,500	0	0
Balance due to him - - - -				479	14	7
Pump, outer Cesspools, and Drains, as estimated - -				200	0	0
Contingencies - - - - - -				14	18	8
Total Amount to be paid - - -				694	13	3
Balance in hand - - - -				244	13	3
Total Amount required - - -				450	0	0

Application has since been made by the Guardians for this Loan.

TIPPERARY UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Compensation to Tenant -	150	0	0
Building Contract - -	6,240	0	0
Estimate for Fittings, &c. -	700	0	0
Contingencies - -	410	0	0
Total of First Loan -	7,500	0	0
Interest which accrued thereon - -	92	10	6
Amount of Second Loan -	650	0	0
Total Amount realized -	8,242	10	6

SUMMARY OF EXPENDITURE.	£	s.	d.	£	s.	d.
Site of Workhouse:						
Compensation to Tenant - -	150	0	0			
Rent - -	50	8	0			
				200	8	0
Workhouse: Paid Amount of Building Contract, and for additional Works not included therein -				7,722	16	11
Ironmongery - - -				77	9	1
Clerk of Works Salary, &c. -				168	18	6
Minor Expenses - - -				48	7	11
Total Expenditure - -				8,218	0	5
Balance in hand - -				24	10	1
Total Amount realized -				8,242	10	6

No further Amount required to be borrowed.

TRIM UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	500	0	0
Building Contract - -	5,750	0	0
Estimate for Fittings, &c. -	500	0	0
Contingencies - -	550	0	0
Total of First Loan -	7,300	0	0
Interest which accrued thereon - -	70	17	0
Amount of Second Loan -	1,450	0	0
Total Amount realized -	8,820	17	0

SUMMARY OF EXPENDITURE.	£	s.	d.	£	s.	d.
Site of Workhouse:						
Purchase Money and Compensation - - -				550	12	6
Workhouse:						
Paid to Building Contractor the Amount of Contract - -	5,750	0	0			
Account for additional Works not included therein	2,153	0	4			
				7,903	0	4
Ironmongery - -				75	0	8
Clerk of Works Salary, &c. -				207	5	6
Minor Expenses - - -				71	18	6
Total Expenditure - -				8,807	17	6
Balance in hand - -				12	19	6
Total Amount realized -				8,820	17	0

No further Amount required to be borrowed.

TULLAMORE UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	685	0	0
Building Contract - -	5,950	0	0
Estimate for Fittings, &c. -	700	0	0
Contingencies - -	565	0	0
Total Loan - -	7,900	0	0
Interest which accrued thereon - -	119	9	11
Total Amount realized -	8,019	9	11

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse:			
Purchase Money and Compensation - - -	685	0	0
Workhouse:			
Paid Building Contractor under his Contract, and for additional Works not included therein - - -	6,700	0	0
Ironmongery - - -	76	17	0
Clerk of the Works Salary, &c.	215	9	9
Minor Expenses - - -	47	19	1
Total Expenditure - -	7,725	5	10
Balance in hand - -	294	4	1
Total Amount realized -	8,019	9	11

STATEMENT as to the FURTHER AMOUNT required.

	£	s.	d.	£	s.	d.
Contractor's Accounts:						
Amount of Contract - -	5,950	0	0			
Account for Works not included in Contract	1,469	13	11			
				7,419	13	11
Amount paid to Contractor - - -				6,700	0	0
Balance due to him - - - -				719	13	11
Contingencies - - - - - - -				24	10	2
Total Amount to be paid - - -				744	4	1
Balance in hand - - - -				294	4	1
Total Amount required - - -				450	0	0

WATERFORD UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Estimated Cost of Site -	1,222	0	0
Building Contract - -	7,600	0	0
Estimate for Fittings, &c. -	900	0	0
Contingencies - -	678	0	0
Total of First Loan -	10,400	0	0
Interest which accrued thereon - -	65	14	4
Amount of Second Loan -	950	0	0
Interest thereon -	0	13	6
Total Amount realized -	11,416	7	10

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse :			
Purchase Money, &c. - -	1,235	11	6
Workhouse :			
Paid Building Contractor Amount of Contract - £7,600 0 0			
Account for additional Works not included therein - - 2,211 16 10			
	9,811	16	10
Ironmongery - - -	86	2	9
Clerk of Works Salary, &c. -	178	6	5
Minor Expenses - - -	69	11	3
Total Expenditure - -	11,381	8	9
Balance in hand - -	34	19	1
Total Amount realized -	11,416	7	10

No further Amount required to be borrowed.

WEXFORD UNION.

ESTIMATE FOR LOAN.	£	s.	d.
Building Contract - -	5,780	0	0
Estimate for Fittings, &c. -	600	0	0
Contingencies - -	520	0	0
Total Loan - -	6,900	0	0
Interest which accrued thereon - - -	78	9	7
Total Amount realized -	6,978	9	7

SUMMARY OF EXPENDITURE.	£	s.	d.
Site of Workhouse :			
Rent - - - -	88	4	0
Workhouse :			
Paid Building Contractor under his Contract, and for additional Works not included therein - - -	6,400	0	0
Ironmongery - - -	76	11	3
Clerk of the Works Salary, &c.	163	7	8
Minor Expenses - - -	19	19	5
Total Expenditure - -	6,748	2	4
Balance in hand - -	230	7	3
Total Amount realized -	6,978	9	7

Building Accounts not yet closed.

COPY of STATEMENT by the ARCHITECT of the present CONDITION of each POOR-HOUSE now open, and whether any FURTHER OUTLAY is required for the COMPLETION, ALTERATION, or REPAIR of the same.

Name of Union.	Whether the Works of the Poor-house are finished.	Whether the Account for the Works has been reported on to the Poor Law Commissioners.	Works yet to be executed.
ABBEYLEIX - -	Finished -	Reported on.	
ARDEE - -	Ditto -	Ditto - -	Some Pointing, injured by Frost, to be performed, the Cost of which has been provided for.
ARMAGH - -	Ditto -	Builder's Account not yet closed.	
ATHLONE - -	Ditto -	Reported on.	
BAILIEBOROUGH -	Ditto -	Ditto.	
BALLINASLOE -	Ditto -	Ditto.	
BALLINROBE - -	Ditto -	Builder's Account not yet closed.	
BALLYCASTLE -	Ditto -	Ditto.	
BALROTHERY -	Ditto -	Reported on.	
BALTINGLASS -	Ditto -	Ditto.	
BANBRIDGE - -	Ditto -	Ditto.	
BANDON - -	Ditto -	Ditto.	
BELFAST - -	Ditto -	Ditto.	

Name of Union.	Whether the Works of the Poor-house are finished.	Whether the Account for the Works has been reported on to the Poor Law Commissioners.	Works yet to be executed.
BOYLE	Finished	Reported on.	
CALLAN	Ditto	Ditto.	
CARRICK-ON SHANNON	Ditto	Ditto	A Well (Part of the Contract) is in progress.
CARRICK-ON-SUIR	Ditto	Ditto.	
CASHEL	Ditto	Ditto	Ditto.
CASTLEBAR	Ditto	Builder's Account not yet closed.	
CASTLEBLAYNEY	Ditto	Ditto.	
CASTLEDERG	Ditto	Reported on	Works are now in progress for enlarging the Hospital, and for "dashing" the Building, the Cost of which is provided for.
CASTLEREA	Ditto	Builder's Account not yet closed.	
CAVAN	Ditto	Reported on.	
CELBRIDGE	Ditto	Ditto.	
CLOGHEEN	Ditto	Ditto.	
CLONMEL	Ditto	Reported on.	
COLERAINE	Ditto	Builder's Account not yet closed.	
COOKSTOWN	Ditto	Ditto.	
COOTEHILL	Ditto	Ditto.	
CORK	Ditto	Reported on.	
DOWNPATRICK	Ditto	Ditto.	
DROGHEDA	Ditto	Ditto.	
DUBLIN, NORTH	Ditto	Ditto.	
DUBLIN, SOUTH	Ditto	Ditto.	
DUNDALK	Ditto	Ditto.	
DUNGANNON	Ditto	Ditto.	
DUNMANWAY	Ditto	Ditto.	
DUNSHAUGHLIN	Ditto	Ditto.	
EDENDERRY	Ditto	Ditto.	
ENNIS	Ditto	Ditto.	
ENNISCORTHY	Ditto	Ditto	It is proposed to cement a Portion of the exposed Aspects of the Building, the Outlay for which is included in the Statement of the Loans.
ENNISTYMON	Ditto	Builder's Account not yet closed.	
FERMOY	Ditto	Reported on.	
GALWAY	Ditto	Ditto.	
GOREY	Ditto	Ditto.	
GORT	Ditto	Ditto	A Well (Part of the Contract) is now in progress.
GORTIN	Ditto	Ditto.	
GRANARD	Ditto	Builder's Account not yet closed.	The Completion of the Well and some minor Works belonging to the Contract has been deferred during the Winter Months, until the present Time.
KELLS	Ditto	Reported on	A Pump is now in course of being fixed in a Second Well (belonging to Contract).
KILKEEL	Ditto	Ditto.	
KILKENNY	Ditto	Ditto.	
KILMALLOCK	Ditto	Ditto.	
KILRUSH	Ditto	Builder's Account not yet closed.	
KINSALE	Ditto	Reported on	It is intended to cement the exposed Flank of one of the Wings of the Building, the Cost of which has been provided for.
LARNE	Ditto	Builder's Account not yet closed.	The Waterworks are not finished.
LIMERICK	Ditto	Reported on.	
LISBURN	Ditto	Ditto.	
LISMORE	Ditto	Ditto.	
LONDONDERRY	Ditto	Ditto.	
LONGFORD	Ditto	Ditto.	
LOUGHREA	Ditto	Ditto	A further Outlay for cementing the exposed Portions of the Building is required; the Reason why this Work is recommended is stated in the Report in the Contractor's Account, but no Arrangements have yet been made by the Guardians for defraying the Cost.

I.

Workhouses, Ireland.

Name of Union.	Whether the Works of the Poor-house are finished.	Whether the Account for the Works has been reported on to the Poor Law Commissioners.	Works yet to be executed.
LURGAN	Finished	Reported on.	
MAGHERAFELT	Ditto	Builder's Account not yet closed.	
MALLOW	Ditto	Reported on.	
MANORHAMILTON	Ditto	Builder's Account not yet closed.	
MIDLETON	Ditto	Reported on.	
MOHILL	Ditto	Ditto.	
MONAGHAN	Ditto	Builder's Account not yet closed.	
MULLINGAR	Ditto	Ditto.	
NAAS	Ditto	Reported on.	
NAVAN	Ditto	Ditto.	
NENAGH	Ditto	Ditto.	
NEWCASTLE	Ditto	Ditto.	
NEW ROSS	Ditto	Builder's Account not yet closed.	
NEWRY	Ditto	Ditto.	
NEWTOWNARDS	Ditto	Reported on.	
NEWTOWN LIMAVADY	Ditto	Ditto.	
OLDCASTLE	Ditto	Ditto	Some Pointing, which has been deferred, is now to be executed; the Cost is provided for.
OMAGH	Ditto	Ditto.	
PARSONSTOWN	Ditto	Ditto.	
RATHDOWN	Ditto	Ditto.	
RATHDRUM	Ditto	Ditto.	
RATHKEALE	Ditto	Ditto.	
ROSCREA	Ditto	Ditto.	
SCARIFF	Ditto	Ditto.	
SHILLELAGH	Ditto	Ditto.	
SKIBBEREEN	Ditto	Ditto.	
SLIGO	Ditto	Ditto.	
STRABANE	Ditto	Ditto.	
THURLES	Ditto	Ditto.	
TIPPERARY	Ditto	Ditto.	
TRIM	Ditto	Ditto.	
TULLAMORE	Ditto	Ditto	The Well is to be deepened; Part of the Contract Work.
WATERFORD	Ditto	Ditto.	
WEXFORD	Ditto	Builder's Account not yet closed.	

Observations in reference to the above Statement:

Particulars have not been entered into relative to any unfinished Fences or other Out-works on the Site, these Works being, for the sake of Economy, left, in most Unions, for the Guardians to complete with the Pauper Labour (or with the Aid of the same), in which Way much has already been done. Several of the Building Accounts, however, include the Cost of Boundary Walls, Stables, and other Works not originally intended to be performed, but which have been carried into execution in compliance with Requests from the respective Boards of Guardians. Several of the additional Loans also contain Sums for the Cost of Works of this Kind, and which are yet to be executed.

No Remark is made with regard to any minor Portion of the Building, originally finished, which, from Neglect, may at the present Time be out of Order, such as Pumps, &c.

Several of the Building Accounts have not yet been received from the Contractors.

(Signed) GEORGE WILKINSON,
Architect.

Poor Law Commission,
Architect's Department,
4th May 1843.

II.—UNION EXPENSES, IRELAND.—Return of all Expenses incurred for Furniture, Clothing, or otherwise, as Outfit, in every Poor-house: And Return of the whole Expenditure of

ABSTRACT OF RETURNS

Name of Union.	Date of Union coming into Operation.	OUTFIT, &c.—EXPENDITURE OF THE UNION INCURRED PRIOR TO THE OPENING OF THE WORKHOUSE.											Date of First Admission of Paupers.	EXPENDITURE INCURRED S				
		Elections of Guardians.	Valuation.	Vaccination.	Salaries of Officers.	Furniture.	Fixtures and Fittings.	Bedding.	Clothing.	Utensils and Materials for setting the Paupers to work.	Other Expenses.	Total.		Cost of Supplies obtained for Maintenance of Paupers: Food, Medicine, Clothing, Fuel, &c.	Bedding.	Furniture.	Fixtures and Fittings.	Ut Ma for Pau w
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
Abbeyleix	14th Dec. 1839	85 15 10	239 12 6	27 6 0	80 10 0	70 0 0	- - -	- - -	- - -	- - -	48 8 0	551 12 4	6th June 1842	1,352 13 4	323 7 0½	190 5 8	37 19 6	58
Antrim	30th May 1840	46 3 0	201 5 0	80 7 0	100 0 0	- - -	- - -	- - -	- - -	- - -	72 12 10	500 7 10	Not yet admitted	- - -	- - -	- - -	- - -	-
Ardee	31st Aug. 1839	40 11 3	190 0 0	25 19 0	103 6 11	- - -	- - -	- - -	- - -	- - -	66 8 8	426 5 10	13th May 1842	872 8 6 (Clothing included with Bedding.)	630 11 1½	153 5 10	17 10 7	73
Armagh	29th April 1839	56 12 0	374 6 4	- - -	125 0 0	88 15 8	- - -	136 8 7	158 2 11	9 19 5	176 0 5	1,125 5 4	4th Jan. 1842	2,021 1 11	317 4 2	191 6 6	64 19 5½	85
Athlone	8th April 1839	78 12 1	226 7 0	76 16 0	90 0 0	133 14 1	0 16 4	445 10 4½	304 5 0½	57 11 3	238 19 8½	1,652 11 10⅓	22d Nov. 1841	2,044 7 10¾	125 16 9	48 15 10	- -	86
Athy	23d Jan. 1841	78 18 11	230 0 0	- - -	56 13 4	- - -	- - -	- - -	- - -	- - -	24 7 2	389 19 5	Not yet admitted	- - -	- - -	- - -	- - -	-
Bailieborough	30th Nov. 1839	71 6 0	199 6 6	24 1 6	86 8 10	203 19 0	47 12 0	377 18 9	292 0 4	15 11 0	49 17 6	1,368 1 5	20th June 1842	1,111 19 5½	24 5 5½	45 11 2	16 12 11	1
Ballina	13th July 1840	171 1 9	650 0 0	255 17 0	78 15 6	206 16 0	15 0 0	112 11 0½	156 5 5½	74 11 10	104 19 7½	1,825 18 2½	Not yet admitted	- - -	- - -	- - -	- - -	-
Ballinasloe	10th June 1839	65 6 6	354 5 11½	- - -	100 0 0	137 16 6½	- - -	360 17 4	213 6 5	- - -	112 10 0	1,344 2 9	1st Jan. 1842	2,236 3 11	207 1 3	60 5 2	334 14 1	183
Ballinrobe	16th Nov. 1839	109 4 1	675 0 0	3 10 0	77 1 1	230 12 9	- - -	194 3 3	158 5 2½	10 4 6	132 8 7½	1,590 9 6	26th May 1842	697 19 0	47 16 2	12 10 2	- -	21
Ballycastle	22d April 1840	24 13 11	230 5 11	75 14 0	48 0 0	113 2 3	- - -	71 8 11	195 5 4	- - -	217 5 1	975 15 5	3d Jan. 1843	59 6 5½	- -	- - -	- - -	-
Ballymena	30th May 1840	50 2 0	352 0 0	157 13 0	96 13 4	- - -	- - -	- - -	- - -	- - -	38 16 7	695 4 11	Not yet admitted	- - -	- -	- - -	- - -	-
Ballymoney	25th Jan. 1840	67 13 2	254 0 0	105 2 2	117 3 9	200 18 6	446 1 11½	169 8 10	302 11 4	- - -	112 10 7	1,775 10 3½	Not yet admitted*	- - -	- -	- - -	- - -	-
Ballyshannon	20th June 1840	128 5 10	248 0 0	44 14 0	62 11 0	162 18 10	14 0 0	140 3 3	154 16 9	- - -	68 9 0	1,023 18 8	Not yet admitted	- - -	- -	- - -	- - -	-
Balrothery	4th April 1839	51 6 6	175 0 0	- - -	60 0 0	- - -	- - -	- - -	- - -	- - -	142 2 1	428 8 7	15th March 1841	1,518 1 2½	97 3 9	32 4 0	199 6 4	-
Baltinglass	30th Nov. 1839	66 1 4	304 15 0	- - -	65 14 8	230 6 6½	11 7 2½	433 0 7	377 13 4	8 10 0	106 11 4½	1,654 0 0⅓	28th Oct. 1841	2,003 0 10	16 16 9	162 10 9	40 4 10	2
Banbridge	27th Feb. 1839	83 16 9	260 0 0	- - -	100 0 0	- - -	- - -	- - -	- - -	- - -	118 18 2½	562 14 11½	22d June 1841	2,387 16 1½	340 17 1	156 6 5	- -	24
Bandon	22d Feb. 1839	79 3 7	611 12 10	- - -	90 0 0	12 5 9	- - -	- - -	- - -	- - -	24 19 5	818 1 7	17th Nov. 1841	2,455 15 10	419 11 2	244 11 5	239 3 1½	42
Bantry	12th Oct. 1840	21 1 2	300 0 0	30 8 6	65 0 0	- - -	- - -	- - -	- - -	- - -	101 13 3	518 2 11	Not yet admitted	- - -	- - -	- - -	- - -	-
Belfast	1st Jan. 1839	79 14 3	317 19 7	- - -	187 17 0	81 6 0	- - -	214 9 11	261 1 0½	53 15 0	118 12 10½	1,314 15 8	11th May 1841	4,831 1 6½	393 3 5½	217 12 1	1,037 1 11	343
Boyle	31st Aug. 1839	65 7 5	180 0 0	8 9 0	96 16 0	- - -	5 5 0	- - -	5 18 4	- - -	92 14 0	454 9 9	31st Dec. 1841	1,608 13 10	445 7 7	70 7 0	218 9 1	6
Cahirciveen	30th Sept. 1840	35 15 11	150 0 0	132 2 6	56 5 0	- - -	- - -	- - -	- - -	- - -	42 3 8	416 7 1	Not yet admitted	- - -	- - -	- - -	- - -	-
Callan	9th April 1839	90 3 7	429 17 0 (e)	- - -	134 12 11	44 17 6	29 10 0	241 4 7½	289 0 5	74 0 0	54 19 3	1,388 5 8½	25th March 1842	835 2 6½	11 18 6½	19 18 0	71 8 8	44
Carlow	21st Sept. 1840	91 12 9	- - -	27 18 0	40 0 0	- - -	- - -	- - -	- - -	- - -	37 2 7	196 13 4	Not yet admitted	- - -	- - -	- - -	- - -	-
Carrickmacross	16th Nov. 1839	49 7 1	126 0 0	4 7 0	120 0 0	71 0 0	8 9 0	101 14 3	305 10 9½	50 17 6	219 4 11	1,056 10 6½	Not yet admitted*	- - -	- - -	- - -	- - -	-
Carrick-on-Shannon	2d Sept. 1839	113 11 8	151 8 0	9 8 0	111 11 7	4 11 7	- - -	241 15 6½	128 3 6½	6 2 5½	121 16 8½	888 9 1	21st July 1842	765 5 2¼	268 15 9	51 7 2	- -	87
Carrick-on-Suir	1st June 1839	79 14 6	347 6 10	6 16 0	142 0 1¼	137 8 11	- - -	282 17 11	135 12 6	- - -	138 2 10½	1,269 19 7¾	8th July 1842	398 17 0½	9 1 3½	62 17 9	- -	11
Cashel	6th Feb. 1839	117 14 6	208 0 0	9 0 0	100 0 0	- - -	- - -	- - -	207 0 3	25 0 6	71 10 0	738 5 3	28th Jan. 1842	2,371 0 6	458 14 0	147 10 5	8 10 1	42
Castlebar	18th Nov. 1839	No Return from Clerk.																
Castleblayney	16th Nov. 1839	24 1 8	234 13 0	83 4 0	161 0 0	256 0 5	40 5 9	198 14 7	220 0 11	12 1 0	263 4 5½	1,493 5 9½	15th Dec. 1842	67 7 8¾	4 9 3½	6 10 4	- -	0
Castlederg	22d May 1839	7 15 2	161 0 0	- - -	55 17 3	72 8 9	- - -	80 10 5	98 13 8	- - -	69 13 1	545 18 4	2d March 1841	945 8 5	10 17 6	22 2 8	34 4 0	90
Castlerea	23d Sept. 1839	78 9 11	450 0 0	11 14 0	170 8 0⅛	38 13 6	172 4 6	- - -	- - -	- - -	230 15 7½	1,152 5 6⅝	Not yet admitted	- - -	- - -	- - -	- - -	-
Cavan	3d Dec. 1839	112 18 5	401 8 0	27 19 0	112 10 0	36 4 1	- - -	15 6 9	284 17 6	- - -	71 9 7	1,062 13 4	17th June 1842	1,342 10 (f) 4½	388 15 8	290 15 0	281 12 9	30
Celbridge	6th Feb. 1839	57 6 2	253 0 0	- - -	60 0 0	- - -	- - -	- - -	- - -	- - -	59 15 10½	430 2 0½	9th June 1841	1,235 18 11	197 19 5	97 1 0½	268 19 3	20
Clifden	24th Aug. 1840	No Return from Clerk.																
Clogheen	12th Feb. 1839	96 18 3	366 17 0	2 0 6	110 0 0	113 18 10	- - -	171 15 9½	194 14 7	9 15 0	91 2 8	1,157 2 7½	29th June 1842	686 18 0	153 7 10	167 2 5	- -	6

POOR-HOUSE up to the present Time; distinguishing the COST OF MAINTAINING THE PAUPERS from other Expenses, and showing the AMOUNT OF MONIES PAID and of DEBT DUE by each UNION.

M CLERKS OF UNIONS.

E THE OPENING OF THE WORKHOUSE TO 6TH FEBRUARY 1843.

Vaccination.	Elections of Guardians.	Law Expenses.	Instalments of Workhouse Loan repaid to Government.	Salaries of Officers.	Other Expenses.	Total.	Total Expenditure incurred by the Union.	Monies paid by Guardians.	Debt due: To Treasurer.	Debt due: To Tradesmen, Contractors for Supplies, Officers Salaries, &c.	Total Debt.	Total.	NOTES.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
12 16 6	13 15 1	- -	- - -	130 4 4	127 5 5	2,246 16 10½	2,798 9 2½	1,418 9 11	227 10 0 (a)	1,152 9 3½	1,379 19 3½	2,798 9 2½	ANTRIM UNION.—(a) Money paid and due to the Treasurer, a Rate not being collected.
- -	- -	- -	- - -	- - -	- - -	- - -	500 7 10	- - -	433 8 1	66 19 9	500 7 10	500 7 10	
5 6 6	10 10 8	- -	- - -	96 18 2	637 10 8 (aa)	2,497 18 5 (aa*)	2,924 4 3	2,732 15 9	- - -	191 8 6	191 8 6	2,924 4 3	ARDEE UNION.—(aa) Includes 434*l.* 0*s.* 7*d.* for building Boundary Wall, Shed, and Stables, &c. (aa*) The Return, as made by the Clerk, is incorrect; but, having been referred to him, it appears correct as herein amended.
47 19 0	10 19 2	0 9 0	- - -	249 11 7	669 1 9 (aaa)	3,658 5 10	4,783 11 2	4,578 2 9	- - -	205 8 5 (b)	205 8 5	4,783 11 2	ARMAGH UNION.—(aaa) Includes 21*l.* paid for Revisal of Valuation, and 132*l.* 2*s.* 8*d.* for building Wall, and for new Road to Workhouse.
95 16 6	27 0 0	5 12 10	- - -	334 14 2	272 7 10½	3,040 15 0¼	4,693 6 10¾	3,300 0 8¼	1,153 7 5	239 18 9½	1,393 6 2¼	4,693 6 10¾	(b) Since paid.
- -	- -	- -	- - -	- - -	- - -	- - -	389 19 5	- - -	159 19 5	230 0 0 (c)	389 19 5	389 19 5	ATHY UNION.—(c) This Sum the Guardians are empowered, by an Order of the Commissioners, to borrow to enable them to pay for the Valuation; to be repaid in Five Years, under the 68th Section of the Irish Poor Relief Act.
16 0 0	- -	- -	- - -	209 4 7	154 14 2	1,579 12 9	2,947 14 2	1,059 15 11	733 3 8	1,154 14 7	1,887 18 3	2,947 14 2	
- -	- -	- -	- - -	- - -	- - -	- - -	1,825 18 2½	1,097 19 5	- - -	727 18 9½	727 18 9½	1,825 18 2½	
9 2 0	- -	- -	- - -	425 2 7	472 5 4	3,927 18 0	5,272 0 9	3,062 15 0	654 6 10	1,554 18 11	2,209 5 9	5,272 0 9	
2 10 0	- -	19 1 5	- - -	189 19 1	94 5 10	1,085 7 11	2,675 17 5	1,689 19 1½	18 12 3	967 6 0½	985 18 3½	2,675 17 5	
- -	- -	- -	- - -	- - -	- - -	59 6 5½	1,035 1 10½	461 0 0	574 1 10½	- - -	574 1 10½	1,035 1 10½	
- -	- -	- -	- - -	- - -	- - -	- - -	695 4 11	- - -	391 11 1	303 13 10	695 4 11	695 4 11	
- -	- -	- -	- - -	- - -	- - -	- - -	1,775 10 3½ (d)	380 11 1 (d)	922 14 1	472 5 1½	1,394 19 2½	1,775 10 3½ (d)	* In the Unions marked thus * the Workhouse has since been opened.
- -	- -	- -	- - -	- - -	- - -	- - -	1,023 18 8	372 17 10	- - -	651 0 10	651 0 10	1,023 18 8	BALLYSHANNON UNION.—(d) These Three Totals appear erroneously cast in the Clerk's Return. The following are as given by him:—1,048*l.* 18*s.* 8*d.*; 397*l.* 17*s.* 10*d.*; 1,048*l.* 18*s.* 8*d.*
- -	22 1 10	- -	- - -	581 17 5	1,073 1 11	3,523 16 5½	3,952 5 0½	3,952 5 0 (dd)	230 6 5	- - -	230 6 5	4,182 11 5½	BALROTHERY UNION.—(dd) If the other Particulars in the Clerk's Return be correct this must also include the Amount due to the Treasurer, 230*l.* 6*s.* 5*d.*, given in the next Column; and the total Cost would thus be 3,952*l.* 5*s.* 0½*d.* as stated by the Clerk in the preceding Column, instead of 4,182*l.* 11*s.* 5½*d.*, as stated in the last Column.
99 0 0	5 4 10	3 12 5	340 0 0	357 11 9	99 13 2½	3,130 3 6½	4,784 3 7	4,566 4 7	104 16 0	113 3 0	217 19 0	4,784 3 7	
133 12 6	12 11 11	7 2 11	400 0 0	446 14 4	225 0 2½	4,135 1 1	4,697 16 0½	4,380 14 11	- - -	317 1 1½	317 1 1½	4,697 16 0½	
59 4 0	13 14 5	- -	- - -	404 3 0	287 9 7	4,165 17 11½	4,983 19 6½	3,234 19 6	1,434 2 1	314 17 11½	1,749 0 0½	4,983 19 6½	
- -	- -	- -	- - -	- - -	- - -	- - -	518 2 11	- - -	282 4 7½	235 18 3½	518 2 11	518 2 11	
97 11 6	20 16 6	20 17 6	600 0 0	598 12 2	891 12 3	9,052 8 9	10,367 4 5	9,170 0 0	910 4 5	287 0 0	1,197 4 5	10,367 4 5	
29 12 0	8 6 10	3 13 6	- - -	219 19 3	16 11 7	2,627 10 3	3,082 0 0	2,612 0 2	- - -	469 19 10	469 19 10	3,082 0 0	
- -	- -	- -	- - -	- - -	- - -	- - -	416 7 1	- - -	333 13 1	82 14 0	416 7 1	416 7 1	
- -	10 10 0	- -	- - -	238 8 7	121 6 3½	1,352 12 7½	2,740 17 11	1,590 2 9	517 7 5	633 7 9	1,150 15 2	2,740 17 11	
- -	- -	- -	- - -	- - -	- - -	- - -	196 13 4	- - -	- - -	- - -	196 13 4	196 13 4	CARLOW UNION.—(e) Valuation not finished; Terms 40*s.* per Thousand Statute Acres.
- -	- -	- -	- - -	- - -	- - -	- - -	1,056 10 6½	- - -	898 12 5	157 18 1½	1,056 10 6½	1,056 10 6½	
37 14 6	- -	5 0 9	- - -	135 9 8	148 1 4¼	1,499 11 1½	2,388 0 2½	920 11 1½	- - -	1,467 9 1	1,467 9 1	2,388 0 2½	
4 9 0	- -	62 13 6	- - -	151 8 9½	122 0 1	822 12 5½	2,092 12 1¼	1,617 9 9¾	308 9 7	195 18 2¼	475 2 3½ (f)	2,092 12 1¼	CARRICK-ON-SUIR UNION.—(f)
1 11 0	27 7 0	- -	- - -	196 15 0	192 7 9	3,445 18 2	4,184 3 5	3,192 15 4	- - -	991 8 1	991 8 1	4,184 3 5	The Amount of Monies due by the Union is stated to be - - - - - - 504 7 9 Less by Balance in Master's Hands - - - 29 5 5½ Being the Sum stated in the Return as "Monies due" - - - - - - 475 2 3½
- -	- -	- -	- - -	29 16 0	33 13 3½	142 3 7¾	1,635 9 5¼	172 0 0	1,111 12 9	351 16 8¼	1,463 9 5¼	1,635 9 5¼	
4 16 0	11 14 0	- -	130 0 0	402 19 6	129 15 11	1,782 0 10	2,327 19 2	2,188 5 1	- - -	139 14 1	139 14 1	2,327 19 2	
- -	- -	- -	- - -	- - -	- - -	- - -	1,152 5 6⅝	924 1 4½	- - -	228 4 2⅛	228 4 2⅛	1,152 5 6⅝	
58 4 0	6 1 8	- -	- - -	166 0 0	219 4 7	2,783 10 2½	3,846 3 6½	2,034 5 4	51 15 8	1,760 2 6½	1,811 18 2½	3,846 3 6½	CAVAN UNION.—(ff) Exclusive of Clothing, which is included with Bedding.
59 4 0	11 5 6	- -	- - -	373 2 1	185 8 8	2,448 18 10½	2,879 0 11	2,689 8 3	124 15 8	64 17 0	189 12 8	2,879 0 11	
- -	5 3 8	- -	- - -	119 19 5	92 14 4½ (fff)	1,231 17 2½	2,388 19 10	1,795 14 6	- - -	593 5 4	593 5 4	2,388 19 10	CLOGHEEN UNION.—(fff) Includes 39*l.* 2*s.* 6*d.* for Cost of Officers Rations.

(*continued*)

II.—UNION EXPENSES, IRELAND.—Return of all Expenses incurred for Furniture, Clothing, or otherwise, as Outfit, in every Poor-house: And Return of the whole Expen

ABSTRACT OF RET

Name of Union.	Date of Union coming into Operation.	OUTFIT, &c.—EXPENDITURE OF THE UNION INCURRED PRIOR TO THE OPENING OF THE WORKHOUSE.										Date of First Admission of Paupers.	EXPENDITURE			
		Elections of Guardians.	Valuation.	Vaccination.	Salaries of Officers.	Furniture.	Fixtures and Fittings.	Bedding.	Clothing.	Utensils and Materials for setting the Paupers to work.	Other Expenses.		Cost of Supplies obtained for Maintenance of Paupers: Food, Medicine, Clothing, Fuel, &c.	Bedding.	Furniture.	F
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
Clogher	24th April 1841	34 0 0	118 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	10 19 9	162 19 9	Not yet admitted	- - -	- -	-
Clones	18th Feb. 1840	65 9 6	182 16 9	44 5 6	101 13 8	23 19 6	- - -	70 14 6	66 6 11½	- - -	73 4 2	628 10 6½	Not admitted *	- - -	- -	-
Clonmel	25th March 1839	112 5 5	231 1 9	3 3 6	72 2 0	12 6 0	- (h) -	38 3 4	101 8 1	- - -	25 9 1	595 19 2	1st January 1841	4,242 12 1 (i)	375 15 11½	67
Coleraine	4th Dec. 1839	54 7 7	224 15 0	19 19 0	84 4 0	211 3 10	6 6 0	214 4 4	291 7 4½	8 10 6	37 8 1	1,152 5 8½	19th April 1842	1,032 6 4	47 0 5	160
Cookstown	2d Sept. 1839	87 3 0	183 14 6	- - -	88 10 10	276 7 0	- - -	- - -	17 8 4	6 7 6	93 4 10	752 16 0	31st May 1842	902 6 4¼	106 2 8	60
Cootehill	20th Aug. 1839	75 15 4	183 6 6	47 0 6	117 4 2	62 1 10	- - -	- - -	16 0 4	- - -	- - -	501 8 8	2d Dec. 1842	618 8 1	258 6 8	-
Cork	8th April 1839	139 0 11	857 19 1	- - -	60 0 0	- - -	- - -	- - -	- - -	- - -	244 9 6	1,301 9 6	1st March 1840	29,750 12 0½	906 16 7	863
Donegal	21st Nov 1840	46 11 9	225 0 0	41 6 6	70 0 0	103 13 7	- - -	- - -	334 14 2	- - -	36 14 7½	858 0 7½	Not yet admitted	- - -	- -	-
Downpatrick	15th Jan. 1840	71 17 0	351 0 0	100 8 6	125 0 0	257 1 6	82 4 8	341 8 4	347 18 9	12 0 0	96 0 0	1,784 18 9	17th Sept. 1842	382 5 0½	- -	-
Drogheda	1st July 1839	41 9 9	300 0 0	- - -	176 9 4	481 16 10	64 16 8	273 15 2	301 3 9	- - -	173 18 3	1,813 9 9	16th Dec. 1841	1,941 9 8	92 3 10	236
Dublin, North	10th June 1839	69 9 0	528 16 0	- -	144 2 0	639 6 7½	388 9 10½	1,126 19 2	1,211 5 0	106 4 6	163 4 7½	4,377 16 9½	4th May 1840	28,741 10 6	392 1 0	781
Dublin, South	10th June 1839	94 0 11	870 3 8	- - -	50 0 0	- - -	- - -	565 0 0	714 6 3	- - -	102 4 7	2,395 15 5	24th April 1840	29,500 13 3¼	2,441 17 11	1,880
Dundalk	24th June 1839	No Return from Clerk.														
Dunfanaghy	20th July 1841	37 8 9	72 16 5	8 19 6	25 0 0	- - -	- - -	- - -	- - -	- - -	10 0 3	154 4 11	Not yet admitted	- - -	- -	-
Dungannon	1st August 1839	90 3 3	202 6 0	77 18 6	112 10 0	134 3 8	37 19 0	215 4 2	198 1 0	7 4 0	172 14 1	1,248 3 8	23d June 1842	520 15 4	- -	-
Dungarvan	8th April 1839	104 17 9	250 19 3	- - -	84 0 0	- - -	- - -	- - -	- - -	- - -	49 18 0	489 15 0	Not yet admitted	- - -	- -	-
Dunmanway	26th Dec. 1839	40 13 0	267 10 0	- - -	40 18 6	1 5 0	- - -	- - -	- - -	- - -	32 8 11	382 15 5	2d October 1841	917 3 5½	206 11 9	93 15 4
Dunshaughlin	4th April 1839	48 9 0	250 0 0	- - -	60 0 0	56 13 10½	- - -	170 8 2	221 3 3	23 19 10½	414 13 2	1,545 7 4	17th May 1841	1,985 16 6	99 5 6	74 1 10
Edenderry	20th May 1839	47 18 4	350 1 9	- - -	103 0 0	- - -	- - -	- - -	- - -	- - -	51 6 2	552 6 3	19th March 1842	1,756 9 11½	354 14 10	103 2 8
Ennis	1st July 1839	63 14 6	327 10 0	- - -	93 10 0	25 16 5	- - -	287 6 9	288 6 2	- - -	85 16 3	1,172 0 1	15th Dec. 1841	2,222 16 2	162 7 3½	187 8 4
Enniscorthy	30th Jan. 1840	121 0 9	410 0 0	18 6 6	150 0 0	330 10 3	470 0 0	147 7 9	270 4 5	20 0 0	- - -	1,910 9 8	11th Nov. 1842	236 16 1	30 10 0	-
Enniskillen	20th Aug. 1840	59 14 0	60 0 0	10 2 0	90 0 0	- - -	- - -	- - -	- - -	- - -	64 15 6	284 11 6	Not yet admitted	- - -	- -	-
Ennistymon	12th Aug. 1839	102 18 2	280 0 0	- - -	68 5 3	207 9 9½	- - -	492 4 9	353 11 10	16 16 0	168 2 8	1,689 8 5½	5th Sept. 1842	193 16 9½	8 3 6	28 19 1
Fermoy	25th Feb. 1839	123 6 3	521 13 10	- - -	105 0 0	- - -	- - -	- - -	- - -	- - -	72 5 2	825 5 3	6th July 1841	3,989 3 11	423 3 4	29 17 6
Galway	1st June 1839	83 19 10	400 0 0	- - -	133 6 8	274 14 5	- - -	242 4 7	222 10 4	- - -	96 19 0	1,453 14 10	2d March 1842	1,272 15 3	168 1 5	55 6 11
Glenties	2d August 1841	78 9 4	50 0 0	- - -	20 0 0	- - -	- - -	- - -	- - -	- - -	10 4 4	158 13 8	Not yet admitted	- - -	- -	-
Gorey	21st Dec. 1839	67 13 0	295 10 0	44 13 3	88 4 8	253 1 7	92 12 6	290 2 0	405 18 2	- - -	155 7 0	1,693 2 2	22d Jan. 1842	1,092 5 11	38 13 4	59 1 3
Gort	31st Aug. 1839	39 9 3	120 0 0	- - -	66 6 0	- - -	- - -	- - -	- - -	- - -	28 12 9	254 8 0	11th Dec. 1841	1,299 12 8½	283 12 10	211 14 7
Gortin	20th May 1839	16 15 3	100 0 0	- - -	30 2 8	34 10 0	- - -	150 17 9	Included with Bedding.	- - -	37 15 5	370 1 1	19th Feb. 1842	352 6 8	- -	70 9 9
Granard	6th June 1840	55 8 8	200 0 0	64 16 0	58 15 0	3 11 7	31 6 6	0 9 0	2 13 9	- - -	126 13 10	543 14 4	30th Sept. 1842	824 14 4	262 18 3½	120 4 7
Inishowen	1st October 1840	12 18 0	162 5 6	- - -	100 0 0	- - -	- - -	- - -	- - -	- - -	80 5 0	355 8 6	Not yet admitted	- - -	- -	-
Kanturk	1st Jan. 1840	95 5 1	400 0 0	165 6 0	110 0 0	- - -	- - -	- - -	- - -	- - -	421 1 0 (c)	1,191 12 1	Not yet admitted	- - -	- -	-
Kells	20th July 1839	59 14 4	232 0 0	57 4 0	110 0 0	- - -	25 14 6	155 0 5	105 18 7	- - -	83 6 2	828 18 0	23d May 1842	1,114 16 4	135 16 3	-
Kenmare	30th Sept. 1840	80 12 10	250 0 0	66 8 0	53 11 2¾	- - -	- - -	- - -	- - -	- - -	50 1 3	500 13 3¾	Not yet admitted	- - -	- -	-
Kilkeel	5th August 1839	33 0 5	152 4 0	40 10 6	65 0 0	47 6 3	- - -	63 8 3	73 11 1	1 10 5½	55 13 8	532 4 7½	1st Sept. 1841	480 9 0½	25 11 8	32 17 0½
Kilkenny	15th July 1839	96 19 10	866 1 0	- - -	123 6 8	188 14 0	- - -	- - -	30 12 6	- - -	144 9 7	1,450 3 7	21st April 1842	3,088 5 6	655 15 10½	310 19 6
Killarney	30th Sept. 1840	85 7 2	295 5 0	116 19 0	52 10 0	- - -	- - -	- - -	- - -	- - -	77 19 11½	628 1 1½	Not yet admitted	- - -	- -	-

POOR-HOUSE up to the present Time; distinguishing the Cost of maintaining the Paupers from other Expenses, and showing the Amount of Monies paid and of Debt due by each Union — *continued.*

ERKS OF UNIONS — *continued.*

CE THE OPENING OF THE WORKHOUSE TO 6TH FEBRUARY 1843.

Vaccination.	Elections of Guardians.	Law Expenses.	Instalments of Workhouse Loan repaid to Government.	Salaries of Officers.	Other Expenses.	TOTAL.	Total Expenditure incurred by the Union.	AMOUNT OF EXPENDITURE AND LIABILITIES. Monies paid by Guardians.	Debt due: To Treasurer.	Debt due: To Tradesmen, Contractors for Supplies, Officers Salaries, &c.	Debt due: Total Debt.	TOTAL.	NOTES.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
- - -	- - -	- - -	- - -	- - -	- - -	- - -	162 19 9	- - -	162 19 9	- -	162 19 9	162 19 9	* In the Unions marked thus * the Workhouse has since been opened.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	628 10 6½	- - -	284 12 10 (g)	343 17 8½	628 10 6½	628 10 6½	CLONES UNION.—(g) Since paid.
2 8 0	22 17 10	- -	230 0 0	836 2 5⅓	382 19 1	6,511 10 7	7,107 9 9	7,107 9 9	- -	- -	- - -	7,107 9 9	CLONMEL UNION.—(h) Amount advanced by Guardians; repaid by Commissioners out of Workhouse Loan.
1 1 0	20 12 3	3 15 0	- - -	355 11 4	85 9 0	1,769 4 8	2,921 10 4½	2,818 3 2½	- -	103 7 2	103 7 2	2,921 10 4½	(i) Includes 182*l.* 0*s.* 5*d.* for House of Industry Inmates.
- -	- -	10 5 3	- - -	256 10 1	89 13 0	1,506 18 6¼	2,259 14 6¼	2,118 1 9	- -	141 12 9¼	141 12 9¼	2,259 14 6¼	
- -	- -	- -	- - -	- - -	- - -	1,000 3 9	1,501 12 5	702 4 4	- -	799 8 1	799 8 1	1,501 12 5	
- -	120 0 9	243 12 3	250 0 0	2,102 6 10	2,750 6 5½	37,919 10 10	39,221 0 4	29,811 9 1	7,661 12 1	1,747 19 2	9,409 11 3	39,221 0 4	
- -	- -	- -	- - -	- - -	- - -	- - -	858 0 7½	- - -	442 12 10½	415 7 9	858 0 7½	858 0 7½	
- -	- -	- -	- - -	163 16 8	67 3 0	613 4 8½	2,398 3 5½	1,784 19 0	- -	613 4 5½	613 4 5½	2,398 3 5½	
- -	47 5 10	- -	- - -	353 10 8	152 7 0	2,914 4 0	4,727 13 9	4,557 3 9	- -	170 10 0	170 10 0	4,727 13 9	
82 0 0	131 10 11	56 16 4	280 0 0	3,584 6 7	3,224 3 2	38,477 13 2½	42,855 10 0	42,855 10 0	- -	- -	- - -	42,855 10 0	
73 12 0	126 14 7	224 13 2	700 0 0	3,624 19 0½	2,421 6 9	42,539 18 9¾	44,935 14 2¾	44,767 18 2¾	- -	167 16 0	167 16 0	44,935 14 2¾	
- -	- -	- -	- - -	- - -	- - -	- - -	154 4 11	- - -	92 2 9	62 2 2	154 4 11	154 4 11	
16 13 0	- -	- -	- - -	271 4 11	67 6 0	897 12 0	2,145 15 8	1,847 12 9½	- -	298 2 10½	298 2 10½	2,145 15 8	
- -	- -	- -	- - -	- - -	- - -	- - -	489 15 0	- - -	489 15 0	- -	489 15 0 (k)	489 15 0	DUNGARVAN UNION.—(k) Outstanding Liabilities beyond this Sum not ascertainable by the Clerk.
23 19 0	8 19 8	- -	- - -	259 11 7	377 1 9	1,903 3 2½	2,285 18 7½	2,219 6 7	- -	66 12 0½	66 12 0½	2,285 18 7½	
54 17 0	8 2 0	- -	- - -	352 7 4	285 1 1	2,951 7 11	4,196 15 3	3,833 18 8½	- -	362 16 6½	362 16 6½	4,196 15 3	
10 19 0	14 4 4	- -	- - -	262 5 1½	- - -	2,568 4 11	3,120 11 2	2,746 0 4½	256 2 8	118 8 1½	374 10 9½	3,120 11 2	
- -	24 15 0	- -	- - -	480 12 11	523 6 4	3,802 13 4½	4,974 13 5½	4,603 15 7	- -	370 17 10½	370 17 10½	4,974 13 5½	
- -	- -	- -	- - -	35 0 0	- - -	302 6 1	2,242 15 9	2,008 8 8	- -	- -	234 7 1	2,242 15 9	
- -	- -	- -	- - -	- -	- - -	- - -	284 11 6	- - -	284 11 6	- -	284 11 6	284 11 6	
- -	- -	- -	- - -	95 17 5¼	48 19 6	388 12 11¼	2,078 1 4¾	1,728 17 2	- -	349 4 2¾	349 4 2¾	2,078 1 4¾	
134 9 6	18 4 10	- -	- - -	468 14 0	556 7 0	6,104 5 10	6,929 11 1	6,474 4 0	- -	455 7 1	455 7 1	6,929 11 1	
37 6 6	27 7 3	- -	- - -	252 12 6	171 4 2	2,035 13 3	3,489 8 1	1,489 17 9	619 2 8	1,380 7 8	1,999 10 4	3,489 8 1	
- -	- -	- -	- - -	- - -	- - -	- - -	158 13 8	- - -	157 0 8	1 13 0	158 13 8	158 13 8	
29 8 6	17 14 9	1 0 0	335 0 0	244 2 9	148 3 11½	2,168 18 0	3,862 0 2	3,764 2 2	- -	97 18 0	97 18 0	3,862 0 2	
30 2 0	18 3 2	- -	- - -	221 3 7	169 10 10	2,233 19 8½	2,488 7 8½	1,487 18 2½	330 17 4½	669 12 1½	1,000 9 6	2,488 7 8½	
- -	- -	7 6 1	- - -	224 3 7	78 5 2	749 17 1	1,119 18 2	919 18 2	200 0 0	- -	200 0 0	1,119 18 2	
19 10 0	- -	- -	- - -	- - -	38 10 11½	1,305 2 11½	1,848 17 3½	1,570 10 11	- -	278 6 4½	278 6 4½	1,848 17 3½	
- -	- -	- -	- - -	- - -	- - -	- - -	355 8 6	- - -	349 14 2	5 14 4	355 8 6	355 8 6	
- -	- -	- -	- - -	- - -	- - -	- - -	1,191 12 1	- - -	738 18 9	452 13 4 (l)	1,191 12 1	1,191 12 1	KANTURK UNION.—(l.) Due for House of Industry at Cork, 395*l.* 14*s.* included.
13 4 0	- -	- -	- - -	210 12 9	346 15 0	1,833 8 1	2,662 6 1	2,357 3 10	- -	305 2 3	305 2 3	2,662 6 1	
- -	- -	- -	- - -	- - -	- - -	- - -	500 13 3¾	- - -	197 17 1	302 16 2¾	500 13 3¾	500 13 3¾	
30 8 0	5 4 8	0 13 0	265 0 0	193 18 5	207 2 4½	1,270 11 1½	1,802 15 9	1,723 9 1	- -	79 6 8	79 6 8	1,802 15 9	
- -	- -	2 3 2	- - -	396 8 8	381 11 4	5,105 6 10½	6,555 10 5½	5,835 5 5½	- -	720 5 0	720 5 0	6,555 10 5½	
- -	- -	- -	- - -	- - -	- - -	- - -	628 1 1½	- - -	463 8 1	164 13 0½	628 1 1½	628 1 1½	

(*continued*)

II.—UNION EXPENSES, IRELAND.—Return of all Expenses incurred for Furniture, Clothing, or otherwise, as Outfit, in every Poor-house: And Return of the whole Expenditure

ABSTRACT OF RETURNS

Name of Union.	Date of Union coming into Operation.	OUTFIT, &c.—EXPENDITURE OF THE UNION INCURRED PRIOR TO THE OPENING OF THE WORKHOUSE.										Date of First Admission of Paupers.	EXPENDITURE INCURR			
		Elections of Guardians.	Valuation.	Vaccination.	Salaries of Officers.	Furniture.	Fixtures and Fittings.	Bedding.	Clothing.	Utensils and Materials for setting the Paupers to work.	Other Expenses.	Total.		Cost of Supplies obtained for Maintenance of Paupers: Food, Medicine, Clothing, Fuel, &c.	Bedding.	Furniture.	Fixtures and Fittings.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
Kilmallock -	21st Jan. 1839 -	79 4 9	373 18 5	- - -	90 0 0	82 12 7	- - -	426 1 5	239 0 7	16 3 2	82 13 2	1,389 14 1	29th Mar. 1841	3,019 0 2¾	15 12 6	229 17 1½	40 5 9
Kilrush - -	1st August 1839	151 15 0	304 0 0	- - -	184 19 8	173 14 8	- - -	321 7 0	459 3 3	19 3 3½	137 2 4½	1,751 5 3	9th July 1842 -	447 7 0½	52 2 3	60 16 3	14 19 9
Kinsale - -	1st Feb. 1839 -	96 4 7	313 12 1	- - -	125 0 0	153 9 8	- - -	53 11 0	265 11 10	15 0 4	73 14 1	1,096 3 7	4th Dec. 1841 -	606 5 3	57 5 0	59 7 6	51 17 5
Larne -	30th May 1840 -	46 0 4	235 9 4	18 12 0	60 0 0	- - -	- - -	154 11 1	141 7 3	14 9 0	69 7 4	739 16 4	4th Jan. 1843 -	94 0 11½	- - -	21 4 0	34 8 3
Letterkenny -	26th June 1841 -	30 13 6	- - -	26 11 0	35 0 0	- - -	- - -	- - -	- - -	- - -	18 8 3	110 12 9	- - -	- - -	- - -	- - -	- - -
Limerick - -	1st Jan. 1839 -	93 18 0	437 5 0	- - -	155 18 0	- - -	10 14 7	626 8 5	526 6 8	41 7 1½	254 16 5	2,146 14 2½	20th May 1841 -	12,117 4 2	463 9 1	109 14 4	478 15 1
Lisburn - -	19th Jan. 1839 -	63 3 6	401 0 0	- - -	100 0 0	129 15 7	- - -	284 12 10	292 4 1	- - -	70 9 2	1,341 5 2	11th Feb. 1841 -	4,500 19 8	Included with other Supplies.	151 11 9	296 12 3
Lismore - -	12th April 1839	63 16 7	214 13 6	24 19 0	108 0 0	- - -	- - -	5 2 6	- - -	7 15 6	95 8 7	519 15 8	18th May 1842 -	768 15 8	364 9 9	65 0 6½	10 15 7
Lisnaskea - -	4th July 1840 -	35 1 4	170 12 0	28 18 6	70 0 0	148 4 1	115 2 9	160 18 1	168 12 9½	13 2 0	101 4 6	1,011 16 0½ (a)	Not admitted * -	- - -	- - -	- - -	- - -
Listowel - -	6th April 1840 -	36 17 10	290 0 0	- - -	136 0 0	2 10 0	- - -	- - -	- - -	- - -	100 16 3	566 4 1	Not yet admitted	- - -	- - -	- - -	- - -
Londonderry -	28th Jan. 1839 -	20 18 8	337 18 9	- - -	117 9 4	290 9 5	31 2 0	852 8 4	Included with Bedding.	148 5 2	97 10 5	1,896 2 1	10th Nov. 1840 -	3,864 10 4	Included with other Supplies.	110 7 2	185 10 2 Including Repairs.
Longford - -	25th May 1839 -	77 19 0	350 0 0	79 0 6	110 0 0	116 12 4	- - -	376 7 10	326 12 7	99 10 2	205 1 0	1,741 3 5	24th Mar. 1842 -	2,705 4 0	35 5 5	- - -	- - -
Loughrea - -	12th Sept. 1839	No Return from Clerk.															
Lowtherstown -	20th Sept. 1840	52 11 5	135 10 6	10 0 6	70 0 0	- - -	- - -	- - -	- - -	- - -	10 1 1	278 3 6	Not yet admitted	- - -	- - -	- - -	- - -
Lurgan - -	28th Jan. 1839 -	60 5 5	263 0 0	- - -	77 10 0	8 10 0	- - -	179 11 8	Included with Bedding.	- - -	34 19 4	623 16 5	22d Feb. 1841 -	3,125 5 11½	Included with other Supplies.	133 0 2½	367 3 9
Macroom - -	30th Dec. 1839 -	71 4 0½	450 0 0	137 1 6	100 0 0	- - -	- - -	- - -	- - -	- - -	37 2 1	795 7 7½	Not yet admitted	- - -	- - -	- - -	- - -
Magherafelt -	2d Dec. 1839 -	73 13 2	240 8 4	15 18 0	93 6 8	158 2 0	- - -	9 15 0	15 9 0	- - -	81 17 5	688 9 7	11th Mar. 1842	1,185 18 2	203 11 8	247 15 4½	20 18 3
Mallow - -	11th March 1839	106 17 9	270 0 0	- - -	165 0 0	- - -	- - -	- - -	- - -	- - -	128 17 8	670 15 5	2d August 1842	365 4 5	94 9 3	102 3 4	- -
Manor Hamilton -	9th Sept. 1839 -	68 19 6	270 18 0	9 18 0	104 0 0	3 10 0	- - -	- - -	- - -	- - -	87 14 7	545 0 1	8th Dec. 1842 -	191 8 5½	215 3 0	- - -	- - -
Midleton - -	20th Feb. 1839 -	76 18 4	371 17 3	- - -	140 0 0	86 6 1½	110 4 0	949 6 6	Included with Bedding.	- - -	129 6 11½	1,863 19 2	21st Aug. 1841 -	2,133 9 0	100 5 8½	28 10 0	56 5 3
Milford - -	20th July 1841 -	27 19 5	- - -	26 10 0	41 1 8	- - -	- - -	- - -	- - -	- - -	19 1 9	114 12 10	Not yet admitted	- - -	- - -	- - -	- - -
Mohill - -	12th Sept. 1839	57 7 3	200 0 0	- - -	110 0 0	- - -	- - -	- - -	- - -	- - -	40 1 3	407 8 6	8th June 1842 -	773 13 0½	193 14 3	186 4 2½	- -
Monaghan - -	11th Nov. 1839	66 7 2	336 0 0	77 2 6	114 0 3	40 18 0	- - -	10 1 4	572 12 4	83 11 7	128 14 9	1,429 7 11	25th May 1842 -	1,004 14 4	- - -	- - -	- - -
Mountmellick -	16th Dec. 1839	147 18 4	447 0 0	- - -	120 0 0	- - -	- - -	- - -	- - -	- - -	80 10 0	795 8 4	Not yet admitted	- - -	- - -	- - -	- - -
Mullingar - -	1st Nov. 1839 -	96 3 3	500 0 0	- - -	125 0 0	327 17 2½	- - -	220 0 8½	260 13 4½	22 9 0	154 8 5½	1,706 12 0	8th Dec. 1842 -	170 5 9	- - -	- - -	13 16 9
Naas - -	18th Feb. 1839 -	84 15 1	226 18 6	- - -	98 9 0	31 1 11	0 13 7	- - -	73 5 1½	11 6 0	59 15 10½	586 5 1	4th Aug. 1841 -	4,306 7 2⅛	422 0 2½	385 0 0½	173 13 9
Navan - -	1st July 1839 -	58 18 11½	200 10 0	52 2 8	112 3 10	- - -	- - -	155 18 8	82 17 5	- - -	71 18 3½	734 9 10	4th May 1842 -	931 2 0¼	55 7 10	238 17 8	133 14 1
Nenagh - -	14th Feb. 1839 -	163 12 11	380 0 0	73 9 0	143 6 8	268 14 0	1 0 0	589 1 7	427 17 3	- - -	255 18 0	2,302 19 5	28th April 1842	994 2 3½	- - -	33 15 4	9 8 0
Newcastle - -	9th Jan. 1839 -	106 9 4	301 18 1	- - -	90 13 0	105 15 9	- -	314 2 4	289 16 6	- - -	42 4 2	1,250 19 2	15th Mar. 1841	3,615 11 1½	150 6 2	140 17 1	212 2 9
New Ross - -	30th Mar. 1840	88 16 4	440 0 0	9 7 0	73 14 0	352 16 4	8 3 10	169 0 3	168 16 6	27 15 0	78 4 7	1,416 13 10	6th July 1842 -	536 9 0	92 2 11	76 0 0	22 5 4
Newry - -	14th May 1839 -	63 10 8	419 15 10	68 7 6	116 13 4	272 12 3	- - -	- - -	- - -	7 16 0	40 17 1	989 12 8	16th Dec. 1841 -	1,963 0 11	427 9 6	231 17 9	48 13 5
Newtownards -	10th Sept. 1839	50 15 8	174 0 0	- - -	86 13 4	120 7 10	- - -	- - -	- - -	- - -	88 11 2	520 8 0	4th Jan. 1842 -	1,599 7 4½	Included with other Supplies.	91 18 11	233 9 6
Newtown Limavady -	30th Sept. 1839	42 15 3	240 0 0	- - -	60 0 0	274 13 0	- - -	118 2 3	253 0 0	- - -	294 15 0	1,283 5 6	15th Mar. 1842	566 3 6	- - -	63 14 7	- -
Oldcastle - -	20th Jan. 1840 -	80 6 1	211 5 6	67 18 6	93 19 6	150 17 9	- - -	75 10 11	101 19 1	11 18 0	103 13 10	897 9 2	12th Aug. 1842	667 4 2	208 12 5	38 10 7½	14 1
Omagh - -	22d May 1839 -	85 8 1	200 0 0	- - -	80 0 0	5 5 0	- - -	6 5 0	- - -	- - -	31 15 1	408 13 2	24th Aug. 1842	2,806 13 4	613 19 2	220 12 5	90 4
Parsonstown -	25th May 1839 -	99 8 0	276 3 2	78 4 6	112 10 0	204 9 9	18 17 2	193 2 11	130 3 5	36 10 0½	99 10 4	1,253 19 3⅓	2d April 1842 -	1,463 10 0	308 12 0	131 4 6	34 17

-HOUSE up to the present Time; distinguishing the Cost of maintaining the Paupers from other Expenses, and showing the Amount of Monies paid, and of Debt due by each Union—*continued.*

KS OF UNIONS—*continued.*

HE OPENING OF THE WORKHOUSE TO 6TH FEBRUARY 1843.

Vaccination.	Elections of Guardians.	Law Expenses.	Instalments of Workhouse Loan repaid to Government.	Salaries of Officers.	Other Expenses.	Total.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
96 13 0	62 12 0	31 2 4	440 0 0	665 6 9	402 11 8½	5,062 11 6¼
- - -	- - -	- - -	- - -	142 13 8	55 2 0	773 0 11½
- - -	13 18 5	11 6 4	- - -	283 0 8	194 7 0	1,278 10 9
- - -	- - -	13 18 11	- - -	- - -	167 3 9	331 13 10½
- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	56 5 1	2 4 6 (m)	- - -	952 6 1	739 3 7	15,436 17 5
71 2 0	48 3 3	2 17 0	830 0 0	549 5 10	358 17 10	6,906 11 1
18 9 6	5 11 0	- - -	- - -	207 0 0	108 18 0	1,568 13 11½
- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	15 5 2	30 0 0	870 0 0	982 2 6	257 12 9	6,418 14 9 *
54 18 0	- - -	- - -	- - -	122 10 0	194 1 10	3,111 19 3
- - -	- - -	- - -	- - -	- - -	- - -	- - -
107 13 0	21 11 2	1 4 0	790 0 0	580 0 11	615 5 5¼ (o)	5,858 6 3¾
- - -	- - -	- - -	- - -	- - -	- - -	- - -
44 8 6	20 16 6	- - -	- - -	253 2 1	326 18 7½	2,325 12 2
- - -	12 13 6	- - -	- - -	130 0 0	96 8 11	803 4 5
0 2 0	- - -	- - -	- - -	66 0 0	- - -	476 11 4
32 4 2	5 10 0	5 5 0	- - -	550 14 5	417 12 5	3,428 8 0½
- - -	- - -	- - -	- - -	- - -	- - -	- - -
5 0 0	11 0 0	- - -	- - -	95 6 0	10 2 1½	1,294 1 6½
39 6 0	13 12 11	2 2 0	- - -	341 10 3	137 18 8	1,603 7 8
- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	184 2 6
02 1 0	15 9 1	- - -	325 0 0	433 7 4	521 4 3	6,690 12 11
18 9 4	- - -	- - -	- - -	191 9 6½	516 18 11½	2,133 3 10¾
3 7 0	- - -	10 0 0	- - -	96 16 8	174 13 7¼	1,333 9 11¾
- -	47 19 8	23 15 10 (q)	- - -	615 1 8	261 12 8	5,095 0 7½
1 10 0	- - -	- - -	- - -	180 8 0	161 9 5 (r)	1,081 6 3
63 18 0	11 3 10	15 9 5	- - -	349 18 11	527 0 3	3,655 1 9
68 18 0	20 11 6	- - -	- - -	315 17 9½	330 1 2	2,710 6 5½
- -	20 10 10	- - -	- - -	156 1 4	150 17 3	1,060 12 6
39 10 0	- - -	- - -	- - -	115 3 8	398 6 0½	1,481 8 8
- -	25 5 2	- - -	- - -	396 8 7	411 15 6	4,663 14 4
2 1 0	26 2 6	10 2 6	- - -	246 12 2	182 0 7½	2,447 4 0½

Total Expenditure incurred by the Union.	AMOUNT OF EXPENDITURE AND LIABILITIES					NOTES.
	Monies paid by Guardians.	Debt due			Total.	
		To Treasurer.	To Tradesmen, Contractors for Supplies, Officers Salaries, &c.	Total Debt.		
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
6,452 5 7¼	6,146 1 0¼	- - -	306 4 7	306 4 7	6,452 5 7¼	
2,524 6 2½	2,233 19 5½	95 5 11	195 0 10	290 6 9	2,524 6 2½	
2,374 14 4	2,272 0 1¼	- - -	102 14 2¾	102 14 2¾	2,374 14 4	
1,071 10 2½	769 14 6	- - -	301 15 8½	301 15 8½	1,071 10 2½	
110 12 9	- - -	- - -	- - -	110 12 9	110 12 9	
17,583 11 7½	14,266 5 1½	1,736 18 7	1,580 7 11	3,317 6 6	17,583 11 7½	LIMERICK UNION.—(*m*) Solicitor's Bill of Costs not furnished.
8,247 16 3	8,247 16 3	- - -	- - -	None but the current Expenses of the Month.	8,247 16 3	
2,088 9 7½	1,334 1 8	452 3 10	302 4 1½	754 7 11½	2,088 9 7½	
1,011 16 0½	- - -	576 13 5½	435 2 7	1,011 16 0½	1,011 16 0½	* In the Union marked thus * the Workhouse has since been opened.
566 4 1	- - -	566 4 1	- - -	566 4 1	566 4 1	LISTOWEL UNION.—(*n*) This appears to be the correct Total; Total stated by Clerk, 526*l.* 4*s.* 6*d.*
8,314 16 10	8,037 9 0	- - -	277 7 10	277 7 10	8,314 16 10	
4,853 2 8	4,622 11 9	96 9 5	134 1 6	230 10 11	4,853 2 8	
278 3 6	- - -	235 5 4	42 18 2	278 3 6	278 3 6	
6,482 2 8¾	6,297 14 6¾	- - -	184 8 2	184 8 2	6,482 2 8¾	LURGAN UNION.—(*o*) Including 243*l.* 4*s.* 7*d.* for building Boundary Wall, making Roads, &c.
795 7 7½	- - -	772 8 2½	22 19 5	795 7 7½	795 7 7½	
3,014 1 9	2,908 0 6	- - -	106 1 3	106 1 3	3,014 1 9	
1,473 19 10	1,314 10 3	- - -	159 9 7	159 9 7	1,473 19 10	
1,021 11 5	545 0 1	- - -	476 11 4	476 11 4	1,021 11 5	
5,292 7 2½	3,332 16 0½	879 14 8	1,079 16 6	1,959 11 2	5,292 7 2½	
114 12 10	- - -	86 5 2	28 7 8	114 12 10	114 12 10	
1,701 10 0½	1,079 8 2	- - -	- - -	622 1 10½	1,701 10 0½	
3,032 15 7	2,699 19 11	170 15 8	162 0 0	332 15 8	3,032 15 7	
795 8 4	754 15 5	40 12 11	- - -	40 12 11	795 8 4	
1,890 14 6	1,890 14 6	- - -	- - -	- - -	1,890 14 6	
7,276 18 0	6,400 12 11	- - -	876 5 1	876 5 1	7,276 18 0	NAAS UNION.—(*p*) Includes 319*l.* for Valuation.
2,867 13 8¾	2,156 14 0	- - -	710 19 8¾	710 19 8¾	2,867 13 8¾	
3,636 9 4¾	2,490 7 2	- - -	1,146 2 2¾	1,146 2 2¾	3,636 9 4¾	
6,345 19 9½	6,006 16 1	- - -	339 3 8½	339 3 8½	6,345 19 9½	
2,498 0 1	2,136 10 7	- - -	361 9 6	361 9 6	2,498 0 1	NEW ROSS UNION.—(*q*) Some trifling Expense; Bills not furnished.
4,644 14 5	4,609 14 5	- - -	35 0 0	35 0 0	4,644 14 5	NEWRY UNION.—(*r*) Including 130*l.* for building Boundary Wall.
3,230 14 5½	2,427 12 9	632 5 9	170 15 11½	803 1 8½	3,230 14 5½	
2,343 18 0	2,307 9 3	- - -	36 8 9	36 8 9	2,343 18 0	
2,378 17 10	1,602 19 3	- - -	775 18 7	775 18 7	2,378 17 10	
5,072 7 6	4,875 12 2	- - -	196 15 4	196 15 4	5,072 7 6	
3,701 3 4	2,651 13 10	838 8 7	211 0 11	1,049 9 6	3,701 3 4	

I

(*continued*)

II.—UNION EXPENSES, IRELAND.—Return of all Expenses incurred for Furniture, Clothing, or otherwise, as Outfit, in every Poor-house: And Return of the whole

ABSTRACT OF

Name of Union.	Date of Union coming into Operation.	OUTFIT, &c.—EXPENDITURE OF THE UNION INCURRED PRIOR TO THE OPENING OF THE WORKHOUSE.											Date of First Admission of Paupers.	EXPEN		
		Elections of Guardians.	Valuation.	Vaccination.	Salaries of Officers.	Furniture.	Fixtures and Fittings.	Bedding.	Clothing.	Utensils and Materials for setting the Paupers to work.	Other Expenses.	Total.		Cost of Supplies obtained for Maintenance of Paupers: Food, Medicine, Clothing, Fuel, &c.	Bedding.	Furnitur
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
Rathdown	10th Aug. 1839	58 6 3	322 1 0	- -	100 0 0	4 4 0	- -	- -	- -	- -	170 18 4	655 9 7	12th Oct. 1841	2,460 9 8	386 2 10	545 15 1
Rathdrum	3d Oct. 1839	54 1 3	390 0 0	59 19 5	80 0 0	3 6 8	- -	- -	19 2 6½	- -	127 6 0	733 15 10½	8th March 1842	1,232 4 2	187 14 0	459 13 1
Rathkeale	8th Jan. 1839	128 9 5	361 0 4	- -	139 15 10	151 16 5¾	- -	287 13 0¾	187 12 9½	9 8 0	145 18 5	1,411 14 4	26th July 1841	2,137 18 6¼	135 4 3½	74 17
Roscommon	20th Sept. 1839	93 13 6	256 0 0	102 13 6	123 6 8	- -	- -	- -	25 19 0	- -	96 11 9	698 4 5	Not yet admitted	- - -	- -	-
Roscrea	25th May 1839	74 8 8	300 0 0	66 18 6	75 0 0	277 15 5	- -	332 18 0	391 7 8	- -	78 1 6	1,596 9 9	7th May 1842	1,078 10 9	- -	227 6
Scariff	3d Aug. 1839	83 10 4	249 7 6	- -	100 0 0	58 2 0	19 5 6	214 7 6	165 19 2	45 13 4	171 3 10½	1,107 9 2½	11th May 1842	942 19 9	166 18 5½	92 10
Shillelagh	20th July 1839	56 18 2	237 0 0	80 2 6	112 10 0	64 4 6	- -	- -	27 16 3	- -	118 12 0	697 3 5	18th Feb. 1842	1,484 2 9¾	164 14 3½	267 10
Skibbereen	10th Feb. 1839	No Return from Clerk.														
Sligo	1st Aug. 1839	214 0 5	384 15 0	20 0 0	151 11 8	30 0 0	- -	163 9 11	132 13 6½	- -	100 0 0	1,196 10 6½	17th Dec. 1841	2,134 13 11¼	378 11 10	113 2 11
Strabane	11th April 1839	78 4 8	268 8 0	- -	100 0 0	30 5 0	- -	- -	- -	23 0 6	52 18 0	552 16 2	18th Nov. 1841	2,063 8 1½	402 10 5	185 14 11
Stranorlar	21st Dec. 1840	53 16 11	154 6 5	20 7 0	60 0 0	- -	- -	- -	- -	- -	22 5 1	310 15 5	Not yet admitted	- - -	- -	-
Swineford	11th April 1840	77 13 0	400 0 0	23 9 0	75 0 0	- -	- -	- -	- -	- -	38 18 3	615 0 3	Not yet admitted	- - -	- -	-
Thurles	5th April 1839	129 6 5	140 6 0	- -	123 0 0	143 2 0½	10 0 0	232 2 1½	128 17 0½	3 7 6	120 8 11½	1,030 10 1	7th Nov. 1842	168 11 7½	- -	-
Tipperary	7th Feb. 1839	139 7 5	289 10 0	- -	90 0 0	79 12 2	- -	570 11 1	369 5 0	- -	108 14 6	1,647 0 2	3d July 1841	3,979 1 6	28 4 11	178 11 10
Tralee	6th April 1840	115 11 9	500 0 0	162 10 6	120 0 0	280 8 4	- -	662 5 3	404 6 8	- -	200 0 8	2,445 3 2	Not yet admitted	- - -	- -	-
Trim	1st June 1839	40 12 1	250 0 0 (s)	- -	60 0 0	- -	- -	- -	- -	- -	18 10 11	369 3 0	11th Oct. 1841	1,703 12 7¼	210 9 3½	107 16 4
Tuam	30th Sept. 1839	127 1 9	290 0 0	- -	118 6 8	127 10 3	- -	178 6 0	151 8 6½	5 12 0	114 14 2½	1,112 19 5	Not yet admitted	- - -	- -	-
Tullamore	25th Sept. 1839	105 19 9	355 19 0	- -	80 0 0	56 14 0	18 0 0	7 2 10	107 13 1	18 15 9½	76 15 10½	827 0 4	9th June 1842	1,659 17 7	368 8 8	108 5 0
Waterford	25th April 1839	70 7 3	432 17 2	- -	141 3 3	44 10 0	7 10 0	333 8 9	424 3 7	4 0 2	243 7 1	1,701 7 3	20th April 1841	6,019 10 9½	244 12 9	-
Westport	20th July 1840	41 2 9	575 0 0	25 6 0	73 9 9	227 11 0	- -	140 13 6	134 17 9	- -	394 1 3	1,612 2 0	Not yet admitted	- - -	- -	-
Wexford	20th June 1840	16 14 10	283 11 6	98 1 6	118 17 1½	93 17 11	- -	220 13 10	238 6 8	26 7 10	67 18 6	1,164 9 8½	25th July 1842	574 6 5	67 8 4	187 16 4½

	OUTFIT, &c.—EXPENDITURE OF THE UNION INCURRED PRIOR TO THE OPENING OF THE WORKHOUSE.												
	Elections of Guardians.	Valuation.	Vaccination.	Salaries of Officers.	Furniture.	Fixtures and Fittings.	Bedding.	Clothing.	Utensils and Materials for setting the Paupers to work.	Other Expenses.	Total.	Cost of Supplies obtained for Maintenance of Paupers: Food, Medicines, Clothing, Fuel, &c.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
Total of 125 Unions	9,402 14 11	37,052 18 7½	3,621 1 6	11,956 18 1⅝	11,505 14 0¾	2,340 14 10½	18,434 18 7¼	17,722 14 1	1,322 18 9½	13,061 8 4½	126,422 1 11⅝	236,471 11 6¼	19,1

f each Poor-house up to the present Time; distinguishing the Cost of maintaining the Paupers from other Expenses, and showing the Amount of Monies paid, and of Debt due by each Union—*continued.*

I CLERKS OF UNIONS—*continued.*

RED SINCE THE OPENING OF THE WORKHOUSE TO 6TH FEBRUARY 1843.								Total Expenditure incurred by the Union.	AMOUNT OF EXPENDITURE AND LIABILITIES.					NOTES.
Utensils and Materials for setting the Paupers to work.	Vaccination.	Elections of Guardians.	Law Expenses.	Instalments of Workhouse Loan repaid to Government.	Salaries of Officers.	Other Expenses.	Total.		Monies paid by Guardians.	Debt due: To Treasurer.	Debt due: To Tradesmen, Contractors for Supplies, Officers Salaries, &c.	Debt due: Total Debt.	Total.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
23 7 10	94 5 11	12 19 3	- -	380 0 0	558 6 5	199 18 3	5,126 13 11	5,782 3 6	4,039 17 7	1,142 5 9	600 0 2	1,742 5 11	5,782 3 6	
60 6 10½	40 13 5	11 14 3	- -	- - -	217 0 7	602 19 8	2,912 6 10½	3,646 2 9	3,135 13 3	- - -	510 9 6	510 9 6	3,646 2 9	
9 9 2	- -	31 14 6	0 6 6	405 0 0	356 2 11½	235 3 2	3,403 3 6¼	4,814 17 10¼	4,544 14 3½	- - -	270 3 6¾	270 3 6¾	4,814 17 0	
- - -	- -	- -	- -	- - -	- - -	- - -	- - -	698 4 5	564 1 2	78 3 3	56 0 0	134 3 3	698 4 5	
10 4 11	50 13 6	36 0 4	50 16 4	- - -	165 9 4	185 5 7	2,103 10 2	3,699 19 11	2,709 14 11	592 7 1	397 17 11	990 5 0	3,699 19 11	
14 11 1	- -	19 7 0	- -	- - -	179 5 0	217 14 11	1,642 11 7½	2,750 0 10	858 5 9	1,101 11 3	790 3 10	1,891 15 1	2,750 0 10	
1 0 0	35 18 7	4 12 3	3 15 0	- - -	300 5 5	141 2 9½	2,779 1 11¼	3,476 5 4¼	3,370 12 6¼	- - -	105 12 10	105 12 10	3,476 5 4¼	
20 0 0	92 16 0	8 0 2	0 7 6	- - -	352 2 1	89 12 9¼	3,214 15 6½	4,411 6 1	4,305 10 1	- - -	105 16 0	105 16 0	4,411 6 1	
50 10 5½	- -	21 18 10	4 14 1	415 0 0	393 7 2	412 14 11	4,070 14 2½	4,623 10 4½	4,017 2 1½	269 5 10	337 2 5	606 8 3	4,623 10 4½	
- -	- -	- -	- -	- - -	- - -	- - -	- - -	310 15 5	- - -	286 9 0	24 6 5	310 15 5	310 15 5	
- -	- -	- -	- -	- - -	- - -	- - -	- - -	615 0 3	- - -	276 17 1	338 3 2	615 0 3	615 0 3	
5 16 6	12 7 0	- -	- -	- - -	33 15 0	78 6 6	298 16 7½	1,329 6 8½	1,112 17 8½	- - -	216 9 0	216 9 0	1,329 6 ½	
34 7 0	- -	19 2 2	- -	- - -	448 0 0	799 17 0	5,848 9 5	7,495 9 7	6,589 16 6	- - -	905 13 1	905 13 1	7,495 9 7	
- -	- -	- -	- -	- - -	- - -	- - -	- - -	2,445 3 2	429 13 5	- - -	- - -	2,015 9 9	2,445 3 2	
35 4 9	51 10 0	5 10 8	3 16 0	365 0 0	326 4 6	322 1 6¾	3,175 18 8½	3,545 1 8½	3,482 13 8	- - -	62 8 0½	62 8 0½	3,545 1 8½	Trim Union.—(*s*) Including Balance of 50*l.* paid to the Valuator after the Workhouse was opened.
- -	- -	- -	- -	- - -	- - -	- - -	- - -	1,112 19 5	- - -	337 3 9	775 15 8	1,112 19 5	1,112 19 5	
8 12 11	- -	10 12 0	0 8 6	- - -	213 5 6	207 10 11	2,651 1 1	3,478 1 5	2,603 1 10	- - -	874 19 7	874 19 7	3,478 1 5	
2 19 2	48 2 0	59 1 7	467 6 2	520 0 0	969 13 11	1,008 19 9½ (*t*)	9,765 18 6	11,467 5 9	6,426 5 0½	2,535 15 5	2,505 5 3½	5,041 0 8½	11,467 5 9	Waterford Union.—(*t*) Includes 79*l.* 16*s.* 8*d.* for Valuation.
-	- -	- -	- -	- - -	- - -	- - -	- - -	1,612 2 0	356 6 7	332 5 6	923 9 11	1,255 15 5	1,612 2 0	
-	4 19 0	- -	- -	- - -	152 15 0	269 1 9½	1,360 12 6	2,525 2 2½	2,058 5 8	- - -	466 16 6½	466 16 6½	2,525 2 2½	

ARY.

PENDITURE INCURRED SINCE THE OPENING OF THE WORKHOUSE TO 6TH FEBRUARY 1843.										Total Expenditure incurred by the Unions.	AMOUNT OF EXPENDITURE AND LIABILITIES.				
iture.	Fixtures and Fittings.	Utensils and Materials for setting the Paupers to work.	Vaccination.	Elections of Guardians.	Law Expenses.	Instalments of Workhouse Loan repaid to Government.	Salaries of Officers.	Other Expenses.	Total.		Monies paid by Guardians.	Debt due: To Treasurer.	Debt due: To Contractor, &c.	Debt due: Total Debt.	TOTAL.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
2 11	12,036 10 6	4,770 14 1	2,555 2 5	1,523 15 6	1,369 6 0	8,870 0 0	34,988 8 4¾	31,326 19 0¼	366,682 0 5¾	493,104 2 5⅜	403,122 0 2¾	- - -	- - -	89,982 2 2⅝	493,104 2 5⅜

COPY OF STATEMENT BY THE ARCHITECT.

No. II.

Union Expenses, Ireland.

RETURN of EXPENSES incurred for FURNITURE.

The only Return I can make of the Expenses incurred for Furniture is, of the Sums included in the Contractor's Accounts, and which have been extracted, after much Labour, and are shown below. There are also some Accounts for Furniture, incidentally shown, in a separate Column under the Head of Observations, independent of that included in the Contractor's Accounts, and these have been extracted from the Office Account of the Loans, and are chiefly from those Unions which have been supplied with Furniture through Contracts made by the Commissioners. On the Furniture contracted for by the Guardians I am not able to give Information; the Furniture included in the Contractor's Accounts has been, in all Cases, paid for out of the Loan.*

Name of Union.	Sum included for Furniture in the Contractor's Account.	OBSERVATIONS.
	£ s. d.	
ABBEYLEIX	121 14 0	
ARDEE	199 9 1	
ARMAGH	Not known.	The Contractor has not furnished his Account.
ATHLONE	243 11 10	
BAILIEBOROUGH	None.	
BALLINA	9 19 10	
BALLINASLOE	184 12 11	
BALLINROBE	6 13 11	
BALLYCASTLE	Not known.	Account not yet received for Examination.
BALLYMONEY	5 4 2	
BALLYSHANNON	5 15 0	
BALROTHERY	145 11 10	
BALTINGLASS	137 2 0	
BANBRIDGE	320 8 10½	
BANDON	190 11 10	
BOYLE	198 10 8	
BELFAST	316 16 7	
CALLAN	154 19 3	
CARRICKMACROSS	Not known.	Do.
CARRICK-ON-SHANNON	287 9 11½	
CARRICK-ON-SUIR	141 18 9	Estimated Amount.
CASHEL	3 14 0	In addition to this Amount the Board of Guardians procured Furniture from W. O'Connell to the Amount of 75*l.* 7*s.* 6*d.*, which Sum was paid by the Commissioners.
CASTLEBAR	5 10 6	
CASTLEBLAYNEY	Not known.	Account not received from Contractor.
CASTLEDERG	40 14 0	
CASTLEREA	9 19 8	
CAVAN	None.	Remitted to Clerk of Guardians 33*l.* 16*s.* 3*d.* towards the Payment for the Furniture.
CELBRIDGE	31 15 0	Mr. Byrne for Furniture (in addition) 48*l.* 13*s.* 4*d.*
CLOGHEEN	None.	
CLONES	209 14 4	Estimated Amount.
CLONMEL	261 18 0	
COLERAINE	10 4 8½	
COOKSTOWN	3 14 3	
COOTEHILL	58 10 0	
CORK	318 4 8	
DONEGAL	129 12 11	Do.
DOWNPATRICK	270 10 3	
DROGHEDA	None.	
DUBLIN, NORTH	60 1 9	Mr. Byrne (in addition) 116*l.* 9*s.* 6*d.* A Reimbursement of 1,130*l.* 10*s.* 5*d.* was made to the Guardians, in which Payment for some Furniture was included.
DUBLIN, SOUTH	104 4 11	In addition hereto Accounts were paid to Courtney and Stephens, 207*l.* 11*s.* 3*d.*; to Mr. Byrne, 40*l.* 3*s.* 6*d.*
DUNDALK	258 9 10	
DUNGANNON	228 9 11	
DUNGARVAN	None.	
DUNMANWAY	90 4 0	
DUNSHAUGHLIN	None.	Paid to Mr. Mackie for Furniture £58 3 3 Do. Courtney and Stephens 26 5 0
EDENDERRY	166 2 6	
ENNIS	6 10 0	

* See Statement of Loans, given in another Part of the Return to the Order.

No. II.

Union Expenses, Ireland.

Name of Union.	Sum included for Furniture in the Contractor's Account.	OBSERVATIONS.
	£ s. d.	
ENNISCORTHY -	None.	
ENNISTYMON -	Not known.	Account not yet received from Contractor.
FERMOY - -	None.	Paid to Mr. Joyce for Furniture 297*l.* 16*s.*
GALWAY - -	8 10 0	
GOREY - -	128 18 0	
GORT - -	None.	
GORTIN - -	11 11 9	
GRANARD - -	157 7 6	Estimated Amount.
KANTURK - -	158 0 6	
KELLS - -	151 8 10	An additional Account has been received, for which 99*l.* 7*s.* 1¼*d.* is due.
KILKEEL - -	178 2 5	
KILKENNY - -	None.	
KILMALLOCK -	168 5 6	
KILRUSH - -	4 17 6	
KINSALE - -	129 2 4	
LARNE - -	120 4 7	Estimated Amount.
LIMERICK - -	289 17 4	
LISBURN - -	207 19 3	58*l.* 10*s.* 10*d.* in addition to the Sum in the Account has been paid to Messrs. Williams for Furniture.
LISMORE - -	61 0 0	Reimbursed to Guardians 82*l.* 3*s.* for Furniture.
LISNASKEA - -	6 6 0	
LONDONDERRY -	254 13 0	
LONGFORD - -	298 1 11½	An additional Account for Furniture, amounting to 53*l.* 14*s.*, is to be paid out of new Loan to be obtained.
LOUGHREA - -	6 1 2	
LURGAN - -	167 8 7	
MACROOM - -	5 10 0	
MAGHERAFELT -	13 3 6	
MALLOW - -	7 0 0	To Timothy Mullane 173*l.* 5*s.* 6*d.*
MANORHAMILTON -	141 18 9	Estimated Amount.
MIDLETON - -	151 12 8	
MOHILL - - -	166 12 0	
MONAGHAN - -	350 17 8½	Do.
MULLINGAR -	Not known.	Account not yet received from Contractor.
NAAS - -	132 16 0	
NAVAN - -	None.	
NENAGH - -	5 10 0	
NEWCASTLE - -	140 8 0	
NEW ROSS -	6 8 0	
NEWRY - -	Not known.	Do.
NEWTOWNARDS -	181 4 5½	
NEWTOWN LIMAVADY	11 0 0	
OLDCASTLE - -	153 15 11	
OMAGH - -	204 18 1	
PARSONSTOWN -	5 5 0	
RATHDOWN - -	163 1 0	
RATHDRUM - -	164 17 11	
RATHKEALE -	170 18 0	
ROSCOMMON -	234 13 6	Estimated Amount.
ROSCREA - -	5 10 0	Paid Messrs. Baker and Co. 169*l.* 6*s.*
SCARIFF - -	5 7 1	
SHILLELAGH -	114 6 0	
SKIBBEREEN - -	152 15 3	
SLIGO - -	380 4 8	
STRABANE - -	0 4 6	Paid F. Smith 109*l.* 9*s.*
SWINEFORD -	9 7 10	
THURLES - -	143 0 0	
TIPPERARY -	152 3 4	
TRALEE - -	None.	
TRIM - -	214 12 5	
TUAM - -	None.	
TULLAMORE -	163 19 4	
WATERFORD -	150 19 0	
WESTPORT - -	Not known.	Account not yet received from Contractor.
WEXFORD - -	5 12 0	

(Signed) GEO. WILKINSON,
Architect

29th April 1843.

III.

PAUPERS IN WORKHOUSES, IRELAND.

RETURN of the NUMBER of PAUPERS in each POOR-HOUSE in the First Week of every Month since the opening of such Poor-house, distinguishing the Sexes, and the adult from the infant Paupers, and stating the Number that received Instruction tn the First Week of every Month, and the Number that may have been in the Hospital or Infirmary in each Month.

COPIES of RETURNS from the CLERKS of the UNIONS.

	Total Number of Paupers relieved in the Workhouse during the First Week in every Month.						Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
		Number of Inmates.											
	DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15	Children under 2.	Total Number relieved during the Week.	Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
ABBEYLEIX UNION.														
Week ended Saturday	11th June 1842	26	20	17	10	5	78	15	5	20	June 1842	14	6	20
	9th July —	59	97	128	97	32	413	96	83	179	July —	16	11	27
	6th Aug. —	63	103	133	113	37	449	104	89	193	August —	20	27	47
	10th Sept. —	47	75	85	73	28	308	52	67	119	September —	15	11	26
	8th Oct. —	38	71	82	72	29	292	65	52	117	October —	15	15	30
	5th Nov. —	45	73	84	73	32	307	70	54	124	November —	21	18	39
	10th Dec. —	60	94	102	92	40	388	70	71	141	December —	30	22	52
	7th Jan. 1843	63	101	113	96	42	415	78	76	154	January 1843	14	22	36
	4th Feb. —	74	129	150	125	56	534	93	82	175				
ARDEE UNION.														
Week ended Saturday	4th June 1842	40	32	26	18	7	123	—	—	—	28th May 1842	10	6	16
	2d July —	77	68	63	48	14	270	56	57	113	25th June —	19	17	36
	6th Aug. —	90	82	92	63	18	345	54	71	125	30th July —	66	40	106
	3d Sept. —	37	36	45	28	7	153	35	23	58	27th Aug. —	77	45	122
	1st Oct. —	43	38	45	25	8	159	38	33	71	29th Sept. —	27	29	56
	5th Nov. —	41	31	41	17	8	138	35	23	58	29th Oct. —	24	25	49
	3d Dec. —	44	41	49	22	9	165	42	27	69	26th Nov. —	22	12	34
	7th Jan. 1843	60	54	59	30	14	217	44	31	75	31st Dec. —	31	19	50
	4th Feb. —	77	68	81	48	14	288	64	53	117	28th Jan. 1843	27	15	42
											4th Feb. —	22	10	32
ARMAGH UNION.														
Week ended Saturday	8th Jan. 1842	10	11	9	12	1	43	9	12	21	January 1842	41	42	83
	5th Feb. —	60	86	58	93	15	312	53	84	137	February —	47	52	99
	5th Mar. —	63	92	81	108	15	359	82	100	182	March —	51	31	82
	2d April —	60	93	85	99	10	347	87	96	183	April —	49	43	92
	7th May —	71	116	111	113	18	429	112	105	217	May —	60	44	104
	4th June —	77	136	118	122	22	475	124	119	243	June —	54	64	118
	2d July —	87	135	136	134	24	516	143	129	272	July —	59	61	120
	6th Aug. —	81	150	151	143	27	552	150	130	280	August —	52	38	90
	3d Sept. —	63	101	103	111	20	398	105	101	206	September —	49	14	63
	1st Oct. —	60	89	98	102	20	369	106	96	202	October —	44	18	62
	5th Nov. —	58	88	96	105	21	368	104	97	201	November —	60	25	85
	3d Dec. —	59	106	108	118	25	416	116	107	223	December —	60	30	90
	7th Jan. 1843	68	124	119	127	24	462	127	117	244	January 1843	61	37	98
	4th Feb. —	70	131	137	138	24	500	146	128	274	February —	53	37	90
	* 4th Mar. —	66	140	143	145	28	522	147	133	280	March —	52	29	81
ATHLONE UNION.														
Week ended Saturday	27th Nov. 1841	9	9	5	3	1	27	—	—	—				
	4th Dec. —	13	28	8	10	4	63	—	—	—	December 1841	4	12	16
	1st Jan. 1842	28	43	15	27	9	122	—	—	—	January 1842	6	15	21
	5th Feb. —	40	62	24	28	10	164	—	—	—	February —	11	15	26
	5th Mar. —	42	87	62	51	17	259	57	66	123	March —	12	20	32

* In some Instances the Return includes Information beyond the Date of the Order, the Clerks having so made the Return.

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

	DATE.	Total Number of Paupers relieved in the Workhouse during the First Week in every Month. Number of Inmates. Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Number receiving Instruction in the First Week of every Month. Male.	Female.	Total.	Number in the Hospital or Infirmary in each Month. MONTH.	Males.	Females.	Total.
ATHLONE UNION—*cont.*														
Week ended Saturday	2d April —	43	93	76	61	23	296	64	73	137	April 1842	12	23	35
	7th May —	43	91	68	62	23	287	154	97	251	May —	12	19	31
	4th June —	52	128	115	110	30	435	151	173	324	June —	12	25	37
	2d July —	95	198	203	165	51	712	150	139	289	July —	15	26	41
	6th Aug. —	90	149	157	119	38	553	74	84	158	August —	15	24	39
	3d Sept. —	50	85	86	84	24	329	74	83	157	September —	15	27	42
	1st Oct. —	47	90	92	88	19	336	83	81	164	October —	14	24	38
	5th Nov. —	47	92	103	75	20	337	98	96	194	November —	18	54	72
	3d Dec. —	61	100	114	82	20	377	102	120	222	December —	21	31	52
	7th Jan. 1843	63	100	122	103	20	408	110	97	207	January 1843	21	42	63
	4th Feb. —	52	99	118	102	16	387	112	94	206	February —	22	33	55
BAILIEBOROUGH UNION.														
Week ended Saturday	2d July 1842	76	97	90	112	32	407	—	—	—	2d July 1842	34	43	77
	6th Aug. —	106	144	135	149	39	573	—	—	—	6th August —	23	50	73
	3d Sept. —	55	94	79	88	22	338	71	—	71	3d Sept. —	16	35	57
	1st Oct. —	46	76	61	70	17	270	57	46	103	1st Oct. —	25	25	50
	5th Nov. —	41	76	55	61	15	248	51	43	94	5th Nov. —	16	17	33
	3d Dec. —	47	88	68	72	23	298	65	58	123	3d Dec. —	27	47	74
	7th Jan. 1843	70	119	101	99	26	415	92	79	171	7th Jan. 1843	31	55	86
	4th Feb. —	79	134	112	120	28	473	93	102	195	4th Feb. —	27	46	73
BALLINASLOE UNION.														
Week ended Saturday	1st Jan. 1842	1	2	1	—	—	4	—	—	—	January 1842	25	17	42
	5th Feb. —	45	54	54	18	5	176	—	—	—	February —	34	33	67
	5th March —	58	77	84	38	13	270	60	18	78	March —	53	27	80
	2d April —	65	88	132	52	14	321	80	49	129	April —	63	41	104
	7th May —	70	103	113	52	18	356	89	47	136	May —	59	46	105
	4th June —	67	95	100	51	14	327	97	45	142	June —	41	64	105
	2d July —	89	118	137	77	24	445	119	60	179	July —	39	65	104
	6th August —	137	182	198	146	36	699	110	98	208	August —	34	58	92
	3d Sept. —	69	117	131	98	26	441	82	84	166	September —	37	52	80
	1st Oct. —	62	101	114	88	18	383	81	79	160	October —	45	56	101
	5th Nov. —	56	94	113	81	18	362	79	75	154	November —	47	70	117
	3d Dec. —	65	109	132	87	21	414	95	78	173	December —	71	109	180
	7th Jan. 1843	63	109	124	88	22	406	60	74	134	January 1843	103	141	244
	4th Feb. —	65	113	119	82	20	399	53	73	126	February —	62	94	156
BALLINROBE UNION.														
Week ended Saturday	28th May 1842	3	—	1	2	—	6	—	—	—	—	—	—	—
	11th June —	12	10	8	9	3	42	8	9	17	June 1842	—	1	1
	9th July —	83	67	79	61	17	307	79	61	140	July —	1	1	2
	6th August —	83	91	105	82	21	382	104	79	183	August —	1	6	7
	10th Sept. —	45	55	48	55	12	215	48	52	100	September —	2	7	9
	8th Oct. —	35	42	32	41	6	156	31	37	68	October —	3	9	12
	5th Nov. —	31	48	35	41	9	164	33	29	62	November —	3	20	23
	10th Dec. —	39	56	41	45	11	192	40	41	81	December —	1	9	10
	7th Jan. 1843	27	41	31	39	6	144	23	34	57	January 1843	9	12	21
	4th Feb. —	27	36	30	33	5	131	26	27	53	February* —	7	9	16
BALLYCASTLE UNION.														
Week ended Saturday	7th Jan. 1843	2	2	—	—	—	4	1	2	3	—	—	—	—
	4th Feb. —	12	10	1	2	—	25							

* Return dated 27th February.

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

	Total Number of Paupers relieved in the Workhouse during the First Week in every Month.						Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	Number of Inmates.												
DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
BALROTHERY UNION.													
Week ended Saturday													
20th Mar. 1841	17	6	—	1	1	25				March 1841	21	7	28
10th April —	29	10	7	5	2	53				April —	27	5	32
8th May —	36	14	8	7	3	68				May —	23	8	31
12th June —	45	21	12	7	5	90				June —	19	12	31
10th July —	41	24	20	11	4	100				July —	21	21	42
6th Aug. —	44	30	23	12	4	113				August —	21	13	34
11th Sept. —	34	26	15	7	2	84				September —	14	13	27
9th Oct. —	38	31	15	10	4	98	No Account kept			October —	18	26	44
6th Nov. —	34	34	18	12	5	103				November —	24	12	36
11th Dec. —	39	45	20	13	6	123				December —	18	14	32
8th Jan. 1842	56	52	23	15	7	153				January 1842	33	10	43
12th Feb. —	58	55	28	18	8	167				February —	16	12	28
12th Mar. —	64	58	31	19	8	180				March —	9	8	17
9th April —	59	51	28	17	10	165				April —	11	7	18
7th May —	56	40	22	17	8	143				May —	7	4	11
11th June —	59	42	25	16	9	151	16	24	40	June —	14	7	21
9th July —	59	45	25	19	12	160	20	21	41	July —	14	12	26
6th Aug. —	52	40	32	25	9	158	19	25	44	August —	9	7	16
10th Sept. —	54	30	22	21	8	135	19	25	44	September —	18	11	29
8th Oct. —	56	42	19	23	8	148	15	20	35	October —	18	14	32
5th Nov. —	50	41	17	22	8	113	16	23	39	November —	18	12	30
10th Dec. —	54	43	19	23	7	146	15	22	37	December —	20	14	34
7th Jan. 1843	66	59	22	26	11	184	20	22	42	January 1843	21	20	41
4th Feb. —	61	64	23	26	11	185	20	25	45	February —	19	19	38
4th March —	63	58	20	22	10	173	20	29	49	March —	17	21	38
8th April —	54	54	25	29	9	171	20	29	49	April —	15	18	33
BALTINGLASS UNION.													
Week ended Saturday													
6th Nov. 1841	9	8	3	2	1	23	—	—	—	November 1841	4	5	9
4th Dec. —	30	44	18	16	4	112	6	10	16	December —	6	4	10
1st Jan. 1842	49	58	27	20	7	161	22	16	38	January 1842	8	5	13
5th Feb. —	58	67	36	25	8	194	31	20	51	February —	11	9	20
5th March —	65	80	45	34	9	233	40	30	70	March —	10	8	18
2d April —	66	87	53	37	9	252	48	31	79	April —	9	5	14
7th May —	80	101	67	63	11	322	62	57	119	May —	9	7	16
4th June —	103	109	75	68	19	374	70	61	131	June —	7	7	14
7th July —	113	123	84	75	25	420	75	70	145	July —	13	8	21
6th Aug. —	114	116	83	78	24	415	78	73	151	August —	12	14	26
3d Sept. —	53	74	58	47	13	245	58	42	100	September —	6	6	12
1st Oct. —	53	65	54	41	12	225	50	37	87	October —	7	6	13
5th Nov. —	56	63	55	40	14	228	51	38	89	November —	7	6	13
3d Dec. —	69	74	66	56	17	282	61	51	112	December —	7	5	12
7th Jan. 1843	82	84	72	68	20	326	67	61	128	January 1843	12	8	20
4th Feb. —	89	92	74	73	20	348	68	70	138	February —	15	7	22
BANBRIDGE UNION.													
Week ended Saturday													
3d July 1841	35	34	25	15	5	114	25	10	35	July 1841	18	7	25
7th Aug. —	65	67	51	45	10	238	26	35	61	August —	13	12	25
4th Sept. —	62	75	57	45	10	249	50	35	85	September —	12	4	16
2d Oct. —	61	80	61	51	10	263	48	48	96	October —	20	18	38
6th Nov. —	57	71	50	44	14	236	42	30	72	November —	12	13	25
4th Dec. —	64	81	52	48	14	259	43	34	77	December —	13	8	21
1st Jan. 1842	65	82	58	51	12	268	49	39	88	January 1842	14	10	24
5th Feb. —	63	84	62	54	12	275	55	40	95	February —	12	18	30
5th March —	63	92	68	62	16	301	60	46	106	March —	13	10	23
2d April —	53	90	72	62	12	289	55	48	103	April —	13	14	27
7th May —	52	85	70	56	12	275	66	50	116	May —	13	13	26
4th June —	66	101	58	42	33	300	67	39	106	June —	14	19	33
2d July —	81	119	92	63	20	375	87	40	127	July —	11	21	32
6th Aug. —	82	113	81	65	21	362	81	42	123	August —	18	19	37
3d Sept. —	61	86	68	54	13	282	76	40	116	September —	13	21	34
1st Oct. —	51	84	77	48	10	270	69	36	105	October —	10	20	30
5th Nov. —	57	88	73	50	10	278	68	36	104	November —	12	23	35
3d Dec. —	62	89	74	52	9	286	64	42	106	December —	10	20	30
7th Jan. 1843	53	96	85	56	12	302	74	49	123	January 1843	9	21	30
4th Feb. —	53	100	90	61	13	317	76	49	125	February —	11	26	37

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

	Total Number of Paupers relieved in the Workhouse during the First Week in every Month.						Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	Number of Inmates.												
DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
BANDON UNION.													
Week ended Saturday													
4th Dec. 1841	55	80	24	29	10	198	—	—	—	November 1841	11	10	21
1st Jan. 1842	67	68	31	25	16	207	28	21	49	December —	17	21	38
5th Feb. —	99	96	36	43	24	298	35	39	74	January 1842	13	24	37
5th March —	116	93	39	43	26	317	38	40	78	February —	11	15	26
2d April —	111	103	42	47	31	334	37	43	80	March —	34	35	69
7th May —	93	96	36	44	22	291	31	39	70	April —	23	24	47
4th June —	96	104	42	46	21	309	37	38	75	May —	24	25	49
2d July —	105	99	38	46	18	306	34	40	74	June —	12	16	28
6th Aug. —	112	110	46	53	21	342	41	50	91	July —	9	11	20
3d Sept. —	88	78	33	35	18	252	26	30	56	August —	17	19	36
1st Oct. —	85	81	32	34	17	249	24	30	54	September —	17	16	33
5th Nov. —	86	78	31	28	14	237	29	21	50	October —	16	13	29
3d Dec. —	89	82	33	29	14	247	28	26	54	November —	3	5	8
7th Jan. 1843	94	97	35	29	15	270	29	28	57	December —	9	21	30
4th Feb. —	104	103	50	36	18	311	42	33	75	January 1843	17	25	42
BELFAST UNION.													
Week ended Saturday													
15th May 1841	28	28	19	12	1	88	—	—	—	May 1841	29	25	54
5th June —	68	102	64	37	5	276	—	—	—	June —	62	52	114
3d July —	69	107	76	38	5	295	48	55	103	July —	95	122	217
7th Aug. —	80	117	104	68	16	385	61	86	147	August —	93	136	229
4th Sept. —	76	135	111	73	19	414	70	114	184	September —	103	104	207
2d Oct. —	63	131	101	69	20	384	52	78	130	October —	169	143	312
6th Nov. —	71	148	101	70	21	411	75	104	179	November —	149	154	303
4th Dec. —	81	195	118	83	26	503	86	88	174	December —	140	169	309
1st Jan. 1842	88	226	130	97	29	570	86	84	170	January 1842	136	139	275
5th Feb. —	112	248	149	120	23	652	86	81	167	February —	118	140	258
5th March —	117	283	167	127	27	721	96	86	182	March —	98	145	243
2d April —	100	252	158	120	28	658	97	85	182	April —	126	154	280
7th May —	104	256	164	122	28	674	116	79	195	May —	101	133	234
4th June —	115	284	188	130	31	748	122	107	229	June —	109	123	232
2d July —	190	325	215	161	38	929	139	113	252	July —	142	154	296
6th Aug. —	129	324	224	176	42	895	150	163	313	August —	107	119	226
3d Sept. —	120	300	208	156	42	826	147	145	292	September —	96	105	201
1st Oct. —	109	275	200	151	35	770	140	139	279	October —	120	89	209
5th Nov. —	103	263	192	142	34	734	134	137	271	November —	102	83	185
3d Dec. —	122	304	206	155	34	821	137	145	282	December —	111	127	238
7th Jan. 1843	126	313	216	163	39	857	150	148	298	January 1843	105	132	237
4th Feb. —	138	336	223	179	45	921	156	152	308	February —	23	40	63
BOYLE UNION.													
Week ended Saturday													
8th Jan. 1842	7	17	1	2	—	17	—	—	—	January 1842	5	4	9
3d Feb. —	20	11	7	7	—	45	6	7	13	February —	7	9	16
2d March —	20	18	19	18	1	76	19	18	37	March —	9	11	20
2d April —	30	24	34	28	3	119	34	28	62	April —	17	25	42
8th May —	33	30	37	33	6	139	37	33	70	May —	19	23	42
4th June —	30	36	51	41	7	165	51	41	92	June —	39	29	68
2d July —	35	53	79	61	14	242	79	61	140	July —	36	32	68
6th Aug. —	45	68	90	91	19	313	90	91	181	August —	39	50	89
3d Sept. —	33	50	76	79	16	254	76	79	155	September —	25	45	70
8th Oct. —	25	43	62	74	13	217	62	74	136	October —	28	40	68
5th Nov. —	30	43	61	73	12	219	61	73	134	November —	23	32	55
3d Dec. —	36	49	75	80	13	253	75	80	155	December —	27	28	55
7th Jan. 1843	38	54	79	82	12	265	79	82	161	January 1843	32	47	79
4th Feb. —	41	58	85	84	13	281	85	84	169	February —	22	27	49
CALLAN UNION.													
Week ended Saturday													
26th Mar. 1842	4	2	—	—	—	6	—	—	—	March 1842	1	12	13
2d April —	5	16	3	5	—	*29	—	—	—	April —	8	17	25
7th May —	18	25	16	16	4	79	—	—	—	May —	3	25	28
4th June —	20	34	20	19	7	100	26	21	47	June —	15	17	32
2d July —	37	55	44	32	12	180	34	26	60	July —	25	28	53

* Total as given in Clerk's Return, 23.

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

	DATE.	Total Number of Paupers relieved in the Workhouse during the First Week in every Month. Number of Inmates. Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Number receiving Instruction in the First Week of every Month. Male.	Female.	Total.	MONTH.	Number in the Hospital or Infirmary in each Month. Males.	Females.	Total.
CALLAM UNION — *continued.*														
Week ended Saturday	6th Aug. 1842	38	59	50	40	12	199	43	32	75	August 1842	16	28	44
	3d Sept. —	31	51	52	31	12	177	43	25	68	September —	29	31	60
	1st Oct. —	27	45	45	34	11	162	30	24	54	October —	15	21	36
	5th Nov. —	25	40	38	24	9	136	23	18	41	November —	36	33	69
	3d Dec. —	32	48	50	28	12	170	29	22	51	December —	42	28	70
	7th Jan. 1843	29	46	46	28	11	160	32	22	54	January 1843	33	40	73
	4th Feb. —	31	51	51	36	14	183	38	28	66	February —	20	34	54
CARRICK on SHANNON UNION.														
Week ended Saturday	23d July 1842	8	8	16	9	1	42	—	—	—	July 1842	13	10	23
	6th Aug. —	34	54	77	50	11	226	—	—	—	August —	19	13	32
	10th Sept. —	36	59	83	70	15	263	—	—	—	September —	33	35	68
	8th Oct. —	23	47	64	67	12	213	46	51	97	October —	35	34	69
	12th Nov. —	25	48	60	68	12	213	34	53	87	November —	32	28	60
	10th Dec. —	31	57	65	74	14	241	46	46	92	December —	43	46	89
	7th Jan. 1843	34	59	61	70	12	236	46	44	90	January 1843	44	49	93
	4th Feb. —	33	63	64	73	15	248	41	48	89	February —	—	—	—
CARRICK on SUIR UNION.														
Week ended Saturday	9th July 1842	12	2	1	1	—	16	No Class Roll kept.			July 1842	7	2	9
	6th Aug. —	21	24	7	8	11	71				August —	12	4	16
	3d Sept. —	23	28	8	7	12	78				September —	10	7	17
	1st Oct. —	24	35	11	15	13	98				October —	10	7	17
	5th Nov. —	31	36	11	9	14	101	—	21	—	November —	9	8	17
	3d Dec. —	36	34	11	11	13	105	—	10	—	December —	16	10	26
	7th Jan. 1843	42	51	23	18	18	152	—	10	—	January 1843	16	14	30
	4th Feb. —	53	62	29	23	22	189	—	15	—	February 6th —	12	10	22
CASHEL UNION.														
Week ended Saturday	6th Feb. 1842	53	67	41	33	13	207	No Class Roll kept.			February 1842	12	16	28
	5th March —	85	121	88	71	23	388				March —	18	40	58
	2d April —	71	125	95	80	27	398				April —	36	59	95
	7th May —	75	128	108	84	32	427				May —	56	68	124
	4th June —	95	149	147	102	39	532				June —	43	50	93
	2d July —	105	204	206	161	59	735	165	—	165	July —	35	47	82
	6th Aug. —	119	214	217	176	62	788	159	—	159	August —	39	50	89
	3d Sept. —	68	133	137	104	36	478	102	—	102	September —	38	51	89
	8th Oct. —	59	110	117	79	27	392	95	61	156	October —	53	64	117
	5th Nov. —	64	107	121	84	26	402	92	70	162	November —	53	66	119
	3d Dec. —	73	117	124	87	25	426	112	69	181	December —	41	55	96
	7th Jan. 1843	76	114	128	92	24	434	112	69	181	January 1843	47	60	107
	4th Feb. —	91	143	146	118	38	536	112	84	196	Up to the 6th Feb.	38	52	90
CASTLEBAR UNION.														
Week ended Saturday	22d Oct. 1842	1	1	—	—	—	2	—	—	—	October 1842	—	—	—
	5th Nov. —	4	16	4	4	3	31	—	—	—	November —	—	—	—
	3d Dec. —	21	32	11	15	3	82	—	—	—	December —	12	21	33
	7th Jan. 1843	24	44	17	22	3	110	—	—	—	January 1843	13	21	34
	4th Feb. —	21	41	18	23	2	105	—	—	—	18th Feb. —	10	10	20
CASTLE BLANEY UNION.														
Week ended Saturday	7th Jan. 1843	18	16	20	19	5	78	20	19	39	December 1842	5	3	8
	4th Feb. —	29	44	40	36	6	155	40	36	76	January 1843	14	18	32
											February —	11	10	21

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*)

Total Number of Paupers relieved in the Workhouse during the First Week in every Month.							Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	Number of Inmates.												
DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
CASTLEDERG UNION.													
Week ended Saturday													
4th Mar. 1841	3	10	7	9	2	31	—	—	—	March 1841	11	15	26
10th April —	17	40	30	27	2	116	—	—	—	April —	13	17	30
8th May —	18	44	35	29	4	130	—	—	—	May —	9	12	21
5th June —	17	45	35	33	5	135	—	—	—	June —	9	14	23
10th July —	14	41	33	34	5	127	30	26	56	July —	8	12	20
7th Aug. —	17	46	33	34	5	135	30	26	56	August —	9	12	21
4th Sept. —	11	35	34	28	5	113	27	27	54	September —	4	9	13
9th Oct. —	9	34	29	26	5	103	25	22	47	October —	8	11	19
6th Nov. —	11	33	27	23	5	99	20	16	36	November —	16	15	31
4th Dec. —	14	38	39	28	6	125	26	26	52	December —	14	15	29
8th Jan. 1842	11	33	35	25	5	109	23	19	42	January 1842	22	17	39
5th Feb. —	12	34	37	25	5	113	26	24	50	February —	13	16	29
5th March —	11	34	37	25	5	112	23	24	47	March —	23	19	42
9th April —	9	24	23	19	5	80	19	14	33	April —	20	11	31
7th May —	9	25	27	20	5	86	18	19	37	May —	9	8	17
4th June —	10	25	30	25	6	96	21	22	43	June —	12	14	26
9th July —	14	31	39	33	8	125	26	27	53	July —	19	24	43
6th Aug. —	13	30	37	27	7	114	20	22	42	August —	17	25	42
10th Sept. —	7	27	33	29	8	104	24	27	51	September —	8	14	22
8th Oct. —	6	24	30	27	8	95	23	25	48	October —	2	8	10
5th Nov. —	7	24	27	28	7	93	27	23	50	November —	10	7	17
10th Dec. —	8	22	25	29	6	90	21	28	49	December —	8	7	15
7th Jan. 1843	7	21	26	29	5	88	20	21	41	January 1843	9	11	20
4th Feb. —	10	28	33	34	7	112	23	24	47	6th Feb. —	8	7	15
CAVAN UNION.													
Week ended Saturday													
18th June 1842	23	14	15	16	4	72	—	—	—	June 1842	13	16	29
2d July —	72	70	99	96	8	345	47	38	85	July —	39	38	77
6th Aug. —	128	122	153	145	14	562	42	60	102	August —	71	68	139
3d Sept. —	108	109	137	129	17	500	45	62	107	September —	74	70	144
1st Oct. —	94	98	118	119	11	440	77	72	149	October —	48	47	95
5th Nov. —	91	104	109	112	8	424	77	95	172	Nobember —	44	60	104
3d Dec. —	101	173	156	142	17	589	116	131	247	December —	51	79	130
7th Jan. 1843	114	203	190	179	29	715	121	131	252	January 1843	72	82	154
4th Feb. —	114	185	191	159	25	674	134	119	253				
ELBRIDGE UNION.													
Week ended Saturday													
12th June 1841	5	2	2	2	—	11	—	—	—	June 1841	—	—	16
3d July —	19	12	11	10	—	52	—	—	—	July —	—	—	19
7th Aug. —	19	17	9	12	—	57	—	—	—	August —	—	—	19
4th Sept. —	15	14	9	9	—	47	9	9	18	September —	—	—	18
2d Oct. —	16	13	9	8	—	46	9	8	17	October —	—	—	47
6th Nov. —	18	19	11	12	2	62	11	12	23	November —	—	—	44
4th Dec. —	19	23	13	13	2	70	13	13	26	December —	—	—	24
1st Jan. 1842	27	27	17	17	2	90	17	17	34	January 1842	—	—	58
6th Feb. —	41	44	25	23	5	138	25	23	48	February —	—	—	49
5th March —	42	52	28	29	7	158	28	29	57	March —	—	—	120
2d April —	39	52	27	29	8	155	27	29	56	April —	—	—	105
7th May —	33	49	28	27	9	146	28	27	55	May —	—	—	66
4th June —	41	50	30	35	10	166	30	35	65	June —	—	—	74
2d July —	40	49	40	34	11	174	40	34	74	July —	—	—	108
6th Aug. —	32	40	29	23	7	131	29	23	52	August —	—	—	15
3d Sept. —	16	33	19	19	8	95	19	19	38	September —	—	—	17
1st Oct. —	15	29	19	20	7	90	19	20	39	October —	—	—	15
5th Nov. —	18	32	19	21	7	97	19	21	40	November —	—	—	27
3d Dec. —	25	38	29	24	7	123	29	24	53	December —	—	—	21
7th Jan. 1843	39	44	38	27	9	157	38	27	65	January 1843	—	—	46
4th Feb. —	45	43	36	30	13	167	36	30	66	February —	—	—	43

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

	DATE.	Total Number of Paupers relieved in the Workhouse during the First Week in every Month. Number of Inmates. Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Number receiving Instruction in the First Week of every Month. Male.	Female.	Total.	MONTH.	Number in the Hospital or Infirmary in each Month. Males.	Females.	Total.
CLOGHEEN UNION.														
Week ended Saturday	9th July 1842	29	18	12	12	5	76	—	—	—	July 1842	45	22	67
	6th Aug. —	29	29	18	19	11	106	—	—	—	August —	31	27	58
	10th Sept. —	37	39	20	16	11	123	—	—	—	September —	21	27	48
	8th Oct. —	32	38	16	10	8	104	—	—	—	October —	21	22	43
	12th Nov. —	41	42	30	23	8	144	14	19	33	November —	27	19	46
	10th Dec. —	51	57	47	31	21	207	28	29	57	December —	22	21	43
	7th Jan. 1843	54	67	51	36	19	227	30	36	66	January 1843	32	41	73
	11th Feb. —	62	85	70	54	31	302	48	59	107				
CLONMEL UNION.														
Week ended Saturday	2d Jan. 1841	71	97	—	—	—	168	—	—	—	January 1841	18	21	39
	6th Feb. —	99	142	46	44	19	350	—	—	—	February —	15	32	47
	6th March —	98	139	48	41	18	344	—	—	—	March —	22	33	55
	3d April —	98	143	64	48	18	371	—	—	—	April —	20	26	46
	1st May —	100	135	66	48	17	366	—	—	—	May —	19	36	55
	5th June —	108	132	69	52	15	376	—	—	—	June —	25	33	58
	3d July —	105	140	57	46	14	362	—	—	—	July —	18	22	40
	7th Aug. —	107	153	59	47	20	386	53	51	104	August —	19	27	46
	3d Sept. —	99	149	56	47	19	370	49	53	102	September —	14	31	45
	2d Oct. —	98	159	60	53	20	390	55	55	110	October —	19	30	49
	6th Nov. —	99	168	66	54	23	410	57	55	112	November —	15	35	50
	4th Dec. —	105	181	67	61	25	439	56	60	116	December —	20	38	58
	1st Jan. 1842	110	205	76	71	32	494	57	71	128	January 1842	20	37	57
	5th Feb. —	118	214	87	83	30	532	68	80	148	February —	18	29	47
	5th March —	124	205	91	83	26	529	75	76	151	March —	19	31	50
	2d April —	110	205	90	91	19	515	72	80	152	April —	13	21	34
	7th May —	98	173	88	89	14	462	72	82	154	May —	16	22	38
	4th June —	105	175	85	92	18	475	70	82	152	June —	22	20	42
	2d July —	114	196	117	105	27	559	75	99	174	July —	30	19	49
	6th Aug. —	114	192	117	105	27	555	77	110	187	August —	24	30	54
	3d Sept. —	95	157	92	107	22	473	67	129	196	September —	21	31	52
	1st Oct. —	91	153	89	98	23	454	61	120	181	October —	27	25	52
	5th Nov. —	86	154	78	97	18	433	59	116	175	November —	23	30	53
	3d Dec. —	95	166	87	98	23	469	60	117	177	December —	22	32	54
	7th Jan. 1843	101	176	92	101	23	493	59	117	176	January 1843	30	36	66
	4th Feb. —	106	199	104	114	34	557	70	129	199	Feb. to 6th —	20	27	47
COLERAINE UNION.														
Week ended Saturday	7th May 1842	30	73	17	14	5	139	—	—	—	April 1842	8	13	21
	4th June —	54	108	37	30	6	235	—	—	—	May —	11	16	27
	9th July —	84	155	65	62	14	380	44	60	104	June —	11	19	30
	6th Aug. —	89	152	72	66	16	395	53	62	115	July —	13	18	31
	10th Sept. —	75	125	56	57	13	326	53	47	100	August —	12	19	31
	8th Oct. —	71	114	54	54	12	305	52	49	101	September —	10	17	27
	4th Nov. —	66	113	45	52	10	286	43	55	98	October —	12	16	28
	9th Dec. —	70	119	48	57	14	308	40	54	94	November —	13	17	30
	7th Jan. 1843	77	132	58	68	16	351	54	64	118	December —	14	18	32
	4th Feb. —	82	140	60	69	19	370	55	61	116	January 1843	11	17	28
											February —	13	20	33
COOKSTOWN UNION.														
Week ended Saturday	4th June 1842	1	1	2	4	—	8	2	4	6	June 1842	6	17	23
	2d July —	26	55	45	39	5	170	41	36	77	July —	10	19	29
	6th Aug. —	32	74	66	43	7	222	61	41	102	August —	10	18	28
	3d Sept. —	22	61	45	38	6	172	40	35	75	September —	9	20	29
	1st Oct. —	23	59	42	37	6	167	39	32	71	October —	17	18	35
	5th Nov. —	26	65	45	35	5	176	41	33	74	November —	15	14	29
	3d Dec. —	32	77	49	34	8	200	42	32	74	December —	15	32	47
	7th Jan. 1843	37	84	54	41	7	223	47	28	75	January 1843	26	34	60
	4th Feb. —	46	91	66	47	9	259	56	40	96				

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

Total Number of Paupers relieved in the Workhouse during the First Week in every Month.							Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	Number of Inmates.												
DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
COOTEHILL UNION.													
Week ended Saturday — 3d Dec. 1842	8	6	4	7	—	25	4	7	11	December 1842	2	5	7
7th Jan. 1843	51	73	73	63	12	272	73	63	136	January 1843	13	20	33
4th Feb. —	84	127	123	107	15	456	123	107	230	February* —	18	18	36
CORK UNION.													
7th Mar. 1840	241	663	239	259	53	1,455	267	271	538	—	—	—	—
4th April —	239	665	243	265	64	1,476	266	271	537	4th April 1840	32	41	73
2d May —	268	696	260	288	77	1,589	270	271	541	2d May —	45	75	120
30th May —	270	705	261	294	72	1,602	271	272	543	30th May —	42	83	125
27th June —	294	761	285	320	79	1,739	255	260	515	27th June —	57	93	150
25th July —	300	773	292	329	81	1,775	256	262	518	25th July —	54	119	173
22d Aug. —	275	728	274	304	73	1,654	258	259	517	22d August —	33	80	113
19th Sept. —	271	708	270	300	71	1,620	267	268	535	19th Sept. —	29	89	118
17th Oct. —	259	682	260	293	68	1,562	262	266	528	17th Oct. —	29	85	114
14th Nov. —	266	668	266	295	65	1,560	270	274	544	14th Nov. —	48	98	146
12th Dec. —	286	646	266	300	65	1,563	258	263	521	12th Dec. —	47	85	132
9th Jan. 1841	328	690	284	326	58	1,686	271	272	543	9th Jan. 1841	35	101	136
6th Feb. —	360	768	288	352	56	1,824	266	271	537	6th Feb. —	43	100	143
6th Mar. —	387	841	328	369	58	1,983	275	272	547	6th March —	50	93	143
3d April —	383	830	305	356	57	1,931	266	263	529	3d April —	52	96	148
1st May —	363	812	308	342	60	1,885	262	266	528	1st May —	55	96	151
29th May —	350	801	302	291	65	1,809	262	263	525	29th May —	58	65	123
26th June —	327	765	264	233	61	1,650	258	250	508	26th June —	56	75	131
24th July —	314	739	226	216	62	1,557	256	250	506	24th July —	60	88	148
Week ended Saturday — 21st Aug. —	316	745	224	228	59	1,572	252	252	504	21st August —	48	72	120
18th Sept. —	321	760	252	237	63	1,633	255	258	513	18th Sept. —	60	68	128
16th Oct. —	338	795	269	251	67	1,720	250	250	500	16th Oct. —	46	74	120
13th Nov. —	366	838	292	265	69	1,830	267	263	530	13th Nov. —	52	78	130
11th Dec. —	431	943	327	305	72	2,078	255	258	513	11th Dec. —	53	82	135
8th Jan. 1842	432	948	341	322	74	2,117	262	266	528	8th Jan. 1842	52	69	121
5th Feb. —	457	997	381	368	84	2,287	265	262	527	5th Feb. —	57	67	124
5th Mar. —	434	1,018	397	384	89	2,322	266	270	536	5th March —	64	76	140
2d April —	419	988	377	365	83	2,232	268	264	532	2d April —	94	100	194
30th April —	398	905	323	292	75	1,993	268	263	531	30th April —	81	78	159
28th May —	407	876	300	265	64	1,912	263	262	525	28th May —	73	75	148
25th June —	414	884	333	305	58	1,994	245	246	491	25th June —	67	70	137
23d July —	438	948	362	309	74	2,131	246	249	495	23d July —	66	78	144
20th Aug. —	411	886	329	258	64	1,948	233	235	468	20th August —	70	79	149
17th Sept. —	381	861	307	255	70	1,874	229	233	462	17th Sept. —	71	87	158
15th Oct. —	347	796	289	235	61	1,728	224	229	453	15th Oct. —	51	76	127
12th Nov. —	359	812	291	232	60	1,754	220	224	444	12th Nov. —	53	85	138
10th Dec. —	391	845	299	238	76	1,849	225	221	446	10th Dec. —	59	73	132
7th Jan. 1843	410	856	297	234	79	1,876	231	224	455	7th Jan. 1843	61	74	135
6th Feb. —	432	922	200	239	94	1,987	237	239	476	Up to 6 Feb. —	61	72	133
DOWNPATRICK UNION.													
Saturday — 8th Oct. 1842	14	48	25	15	7	109	—	—	—	October 1842	4	10	14
5th Nov. —	31	65	35	21	8	160	—	—	—	November —	8	17	25
3d Dec. —	43	97	60	36	16	252	—	—	—	December —	7	16	23
7th Jan. 1843	45	111	78	48	24	306	—	—	—	January 1843	8	16	24
4th Feb. —	58	132	84	58	24	356	76	45	121	—	—	—	—
DROGHEDA UNION.													
Saturday — 1st Jan. 1842	43	46	20	22	6	137	—	—	—	January 1842	100	75	175
8th Feb. —	64	69	46	43	13	235	—	—	—	February —	80	94	174
5th Mar. —	74	72	57	44	13	260	—	—	—	March —	91	109	200
2d April —	77	83	64	44	11	279	—	—	—	April —	140	113	253
7th May —	73	90	84	48	16	311	54	—	54	May —	116	99	215

* Return dated 23d February.

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

	DATE.	Total Number of Paupers relieved in the Workhouse during the First Week in every Month. Number of Inmates. Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Number receiving Instruction in the First Week of every Month. Male.	Female.	Total.	MONTH.	Number in the Hospital or Infirmary in each Month. Males.	Females.	Total
DROGHEDA UNION—*cont.*														
Week ended Saturday	4th June 1842	90	114	110	63	21	398	73	—	73	June 1842	166	148	314
	2d July —	118	149	128	86	25	506	94	—	94	July —	134	119	253
	6th Aug. —	142	185	162	125	40	654	122	91	213	August —	149	114	263
	3d Sept. —	102	139	123	90	34	488	—	66	66	September —	94	117	211
	1st Oct. —	85	118	121	78	30	432	—	64	64	October —	145	145	290
	5th Nov. —	76	94	99	68	19	356	—	57	57	November —	114	125	239
	3d Dec. —	90	110	102	71	21	394	77	61	138	December —	166	156	322
	7th Jan. 1843	103	132	110	89	28	462	84	61	148	January 1843	126	136	262
	4th Feb. —	116	141	114	91	29	491	88	74	162	Feb. 4 (1 Week)	39	36	75
NORTH DUBLIN UNION.														
Week ended Saturday	9th May 1840	175	289	16	16	3	499	—	—	—	May 1840	9	7	16
	6th June —	290	567	78	71	28	1,034	51	48	99	June —	52	142	194
	4th July —	298	565	82	74	30	1,049	58	55	113	July —	47	120	167
	8th Aug. —	317	599	113	89	37	1,155	71	62	133	August —	77	104	181
	5th Sept. —	319	623	120	96	43	1,201	84	72	156	September —	74	93	167
	3d Oct. —	326	671	146	121	54	1,318	103	102	205	October —	90	133	223
	7th Nov. —	362	710	176	136	62	1,446	117	86	203	November —	171	193	364
	5th Dec. —	391	779	193	159	69	1,591	108	102	210	December —	166	236	402
	2d Jan. 1841	404	774	210	162	63	1,613	120	99	219	January 1841	182	204	386
	6th Feb. —	442	906	249	191	70	1,858	138	116	254	February —	226	207	433
	6th Mar. —	461	930	250	195	67	1,903	148	136	284	March —	234	225	459
	3d April —	433	925	264	195	65	1,882	155	113	268	April —	222	201	423
	8th May —	411	874	260	195	54	1,794	163	151	314	May —	195	198	393
	5th June —	399	823	250	201	51	1,724	177	135	312	June —	186	144	330
	3d July —	403	783	260	214	55	1,715	191	159	350	July —	130	155	285
	7th Aug. —	402	795	254	221	57	1,729	170	159	329	August —	194	265	459
	4th Sept. —	380	805	229	203	55	1,672	180	159	339	September —	173	226	399
	2d Oct. —	381	801	237	204	53	1,676	182	151	333	October —	169	219	388
	6th Nov. —	394	807	236	198	40	1,675	180	160	340	November —	145	261	406
	4th Dec. —	421	905	265	230	59	1,880	190	178	368	December —	135	239	374
	8th Jan. 1842	462	948	280	236	49	1,975	188	149	337	January 1842	216	294	510
	5th Feb. —	480	960	278	234	59	2,011	190	179	369	February —	183	321	504
	5th Mar. —	464	955	284	232	58	1,993	180	160	340	March —	248	373	621
	2d April —	460	936	283	234	52	1,965	177	160	337	April —	250	359	609
	7th May —	430	888	284	237	51	1,890	171	135	306	May —	275	423	698
	4th June —	410	905	294	246	56	1,911	190	154	344	June —	291	431	722
	2d July —	407	854	287	241	54	1,843	180	164	344	July —	274	453	727
	6th Aug. —	411	870	278	226	56	1,841	191	127	318	August —	303	475	778
	3d Sept. —	386	831	262	205	49	1,733	188	122	310	September —	294	445	739
	8th Oct. —	384	845	270	207	55	1,761	190	153	343	October —	280	438	718
	5th Nov. —	378	843	264	200	48	1,733	186	151	337	November —	245	431	676
	5th Dec. —	395	879	272	210	52	1,808	181	159	340	December —	235	451	686
	7th Jan. —	391	859	267	208	44	1,769	180	153	333	January 1843	266	481	747
	4th Feb. —	416	891	271	211	51	1,840	182	165	347	February —	309	471	780
SOUTH DUBLIN UNION.														
Week ended Saturday	25th April 1840	41	28	4	4	—	77	—	—	—	April 1840	27	16	43
	9th May —	347	404	67	61	5	884	—	—	—	May —	65	56	121
	13th June —	430	730	201	167	20	1,548	—	—	—	June —	93	190	283
	11th July —	426	741	214	186	18	1,585	121	109	230	July —	97	194	291
	8th Aug. —	463	792	243	204	26	1,728	147	117	264	August —	114	193	307
	12th Sept. —	432	780	245	209	35	1,701	129	119	248	September —	111	197	308
	10th Oct. —	438	848	277	230	45	1,838	143	117	260	October —	141	251	392
	7th Nov. —	435	887	284	237	47	1,890	137	113	250	November —	127	279	406
	12th Dec. —	461	950	295	252	45	2,003	116	117	233	December —	131	288	419
	9th Jan. 1841	475	950	297	249	38	2,009	139	118	257	January 1841	123	278	401
	13th Feb. —	508	967	308	263	39	2,085	140	134	274	February —	126	281	407
	13th Mar. —	502	982	319	275	47	2,125	155	136	291	March —	117	286	403
	10th Apr. —	483	987	327	278	47	2,122	193	129	322	April —	110	287	397
	8th May —	470	990	321	273	48	2,102	136	128	264	May —	101	285	386

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

DATE.	Total Number of Paupers relieved in the Workhouse during the First Week in every Month. Number of Inmates. Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Number receiving Instruction in the First Week of every Month. Male.	Female.	Total.	MONTH.	Number in the Hospital or Infirmary in each Month. Males.	Females.	Total.
SOUTH DUBLIN UNION — *cont.*													
12th June 1841	461	948	297	265	52	2,023	131	116	247	June 1841	72	277	349
10th July —	446	925	287	250	48	1,956	164	123	287	July —	92	269	361
7th Aug. —	450	927	286	256	53	1,972	157	115	272	August —	95	265	360
11th Sept. —	453	959	295	263	52	2,022	144	260	404	September —	75	217	292
9th Oct. —	448	964	301	263	54	2,030	165	274	439	October —	104	211	315
13th Nov. —	462	997	304	267	59	2,089	167	271	438	November —	105	238	343
11th Dec. —	497	1,038	317	279	63	2,194	162	273	435	December —	120	229	349
8th Jan. 1842	503	1,018	316	266	54	2,157	140	266	406	January 1842	135	217	352
12th Feb. —	517	994	312	262	43	2,128	157	273	430	February —	121	223	344
12th Mar. —	517	1,008	301	259	40	2,125	143	265	408	March —	121	232	353
9th April —	486	980	294	257	39	2,056	142	252	394	April —	113	254	367
7th May —	473	953	281	249	38	1,994	153	278	431	May —	108	285	393
11th June —	472	995	293	249	38	2,047	153	270	423	June —	97	307	404
9th July —	475	943	276	248	37	1,979	131	272	403	July —	101	302	403
13th Aug. —	457	937	265	248	33	1,940	146	249	395	August —	107	291	398
10th Sept. —	440	930	265	249	32	1,916	156	227	383	September —	135	284	419
8th Oct. —	444	945	267	256	33	1,945	179	220	399	October —	113	292	405
12th Nov. —	453	957	277	255	33	1,975	177	213	390	November —	109	289	398
10th Dec. —	476	966	286	255	35	2,018	164	221	385	December —	117	301	418
7th Jan. 1843	483	968	285	242	39	2,017	173	214	387	January 1843	193	297	490
11th Feb. —	513	974	280	239	47	2,053	165	222	387	February —	180	299	479
DUNDALK UNION.													
No Return being made by the Clerk, the following is extracted from Information in the Commissioner's Office.													
2d April 1842	14	17	10	8	2	51	—	—	—	2d April 1842	—	—	3
7th May —	39	25	20	20	3	107	—	—	—	7th May —	—	—	12
4th June —	65	64	43	48	10	230	—	—	—	4th June —	—	—	21
2d July —	103	138	112	97	28	478	—	—	—	2d July —	—	—	61
6th Aug. —	93	129	94	98	26	440	—	—	—	6th August —	—	—	20
3d Sept. —	64	89	79	60	20	312	—	—	—	3d Sept. —	—	—	19
1st Oct. —	65	80	72	52	15	284	—	—	—	1st Oct. —	—	—	17
5th Nov. —	55	71	68	53	16	263	—	—	—	5th Nov. —	—	—	22
3d Dec. —	66	85	81	64	17	313	—	—	—	3d Dec. —	—	—	17
7th Jan. 1843	81	104	97	78	22	382	—	—	—	7th Jan. 1843	—	—	34
25th Feb. —	77	117	100	80	22	396	—	—	—	25th Feb. —	—	—	53
NGANNON UNION.													
25th June 1842	8	9	3	7	1	28	3	7	10	June 1842	—	—	—
2d July —	21	23	13	22	3	82	13	22	35	July —	18	41	59
6th Aug. —	42	65	41	48	8	204	41	47	88	August —	32	45	77
3d Sept. —	27	50	31	38	6	152	31	37	68	September —	38	27	65
1st Oct. —	27	51	30	35	6	149	30	33	63	October —	26	21	47
5th Nov. —	30	53	30	37	7	157	30	37	67	November —	29	22	51
3d Dec. —	34	63	38	46	9	190	38	43	81	December —	22	34	56
7th Jan. 1843	41	84	47	57	13	242	45	54	99	January 1843	22	53	75
4th Feb. —	43	110	56	77	15	301	56	72	128	February —	12	19	31 (to 6th Feb.)
NMANWAY UNION.													
2d Oct. 1841	1	—	—	—	—	1	—	—	—	October 1841	—	4	4
6th Nov. —	12	11	4	5	1	33	—	—	—	November —	10	3	13
4th Dec. —	22	20	7	11	2	62	—	11	11	December —	9	5	14
1st Jan. 1842	19	21	14	14	2	70	—	14	14	January 1842	7	8	15
5th Feb. —	33	27	25	17	3	105	—	15	15	February —	8	6	14
5th Mar. —	36	29	30	21	5	121	30	20	50	March —	9	4	13
2d April —	39	36	39	27	7	148	39	27	66	April —	8	10	18
7th May —	40	39	45	30	8	162	45	30	75	May —	12	9	21
4th June —	46	42	55	36	14	193	55	36	91	June —	12	6	18
2d July —	50	50	55	44	17	216	52	43	95	July —	10	8	18

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

DATE.	Total Number of Paupers relieved in the Workhouse during the First Week in every Month. Number of Inmates. Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Number receiving Instruction in the First Week of every Month. Male.	Female.	Total.	MONTH.	Number in the Hospital or Infirmary in each Month. Males.	Females.	Total.
INMANWAY UNION—*cont.*													
6th Aug. 1842	46	54	62	44	18	224	60	44	104	August 1842	8	8	16
3d Sept. —	39	42	49	36	16	182	49	36	85	September —	7	7	14
1st Oct. —	40	38	50	36	15	179	50	36	86	October —	10	12	22
5th Nov. —	33	34	43	36	12	158	43	34	77	November —	10	14	24
3d Dec. —	34	36	50	35	12	167	50	34	84	December —	5	4	9
7th Jan. 1843	41	37	50	37	11	176	50	37	87	January 1843	6	6	12
4th Feb. —	37	39	54	37	12	179	—	37	37	February —	5	6	11
DUNSHAUGHLIN UNION.													
22d May 1841	5	5	4	5	—	19	No Register kept.			May 1841	2	2	4
5th June —	16	5	5	8	1	35				June —	19	22	41
3d July —	17	11	6	12	2	48				July —	23	19	42
7th Aug. —	23	16	8	15	4	66				August —	29	17	46
4th Sept. —	29	20	12	18	5	84				September —	23	13	36
2d Oct. —	26	18	12	16	2	74				October —	13	21	34
6th Nov. —	32	26	15	18	3	94				November —	23	21	44
4th Dec. —	35	31	19	23	5	113				December —	25	29	54
1st Jan. 1842	53	47	30	35	13	178				January 1842	37	26	63
5th Feb. —	68	71	50	56	20	265				February —	41	40	81
5th March —	73	85	68	71	20	317				March —	37	49	86
2d April —	63	82	57	68	19	289	39	49	88	April —	16	35	51
7th May —	44	66	41	52	15	218	33	34	67	May —	19	36	55
4th June —	60	84	63	65	26	298	37	51	88	June —	33	58	91
2d July —	77	100	80	77	33	367	52	59	111	July —	30	68	98
6th Aug. —	73	98	80	81	31	363	44	32	76	August —	56	58	114
3d Sept. —	44	78	69	69	26	286	44	42	86	September —	19	38	57
1st Oct. —	33	59	53	56	18	219	40	37	77	October —	23	45	68
5th Nov. —	35	60	57	57	22	231	33	36	69	November —	32	29	61
3d Dec. —	57	74	68	63	26	288	52	44	96	December —	37	41	78
7th Jan. 1843	72	84	78	69	27	330	54	50	104	January 1843	38	62	100
4th Feb. —	75	88	83	75	28	349	57	46	103	6th Feb. —	7	5	12
KENDERRY UNION.													
2d April 1842	32	23	26	12	7	100	—	—	—	March 1842	—	2	2
7th May —	46	52	48	30	12	188	—	—	—	April —	10	14	24
6th June —	65	90	75	55	23	308	—	—	—	May —	38	24	62
2d July —	75	113	103	81	29	401	81	60	141	June —	64	55	119
6th Aug. —	77	107	93	86	34	397	72	66	138	July —	51	64	115
3d Sept. —	56	81	75	65	26	303	67	52	119	August —	31	46	77
1st Oct. —	56	86	76	67	28	313	69	61	130	September —	9	30	39
5th Nov. —	59	81	73	60	22	295	59	41	100	October —	37	57	94
3d Dec. —	67	87	78	57	22	311	74	52	126	November —	42	69	111
7th Jan. 1843	73	96	89	60	22	340	87	59	146	December —	24	37	61
6th Feb. —	76	112	94	72	24	378	87	76	163	January 1843	23	33	56
										6th Feb. —	15	21	36
ENNIS UNION.													
1st Jan. 1842	42	41	28	13	1	125	20	10	30	January 1842	9	10	19
5th Feb. —	93	105	73	45	11	327	44	32	76	February —	19	22	41
5th Mar. —	94	143	86	63	13	399	46	49	95	March —	27	30	57
2d April —	92	142	88	60	16	398	49	49	98	April —	27	30	57
7th May —	92	138	77	55	12	374	53	38	91	May —	23	27	50
4th June —	106	156	91	66	15	434	63	46	109	June —	22	28	50
2d July —	122	199	129	91	33	574	84	64	148	July —	29	34	63
6th Aug. —	127	205	130	96	39	597	82	72	154	August —	22	25	47
3d Sept. —	92	158	88	63	22	423	64	48	112	September —	25	27	52
1st Oct. —	92	144	92	60	23	411	66	47	113	October —	19	22	41
5th Nov. —	84	149	91	60	22	406	71	46	117	November —	17	20	37
3d Dec. —	90	167	104	66	29	456	75	47	122	December —	21	23	44
7th Jan. 1843	101	160	102	69	26	458	63	55	118	January 1843	20	24	44
4th Feb. —	109	164	114	74	30	491	69	55	124	February —	6	7	13

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

Total Number of Paupers relieved in the Workhouse during the First Week in every Month.							Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	Number of Inmates.					Total Number relieved during the Week.							
DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.		Male.	Female.	Total.	MONTH.	Males.	Females.	Total
ENNISCORTHY UNION.													
Week ended Saturday 3d Dec. 1842	32	45	30	28	6	141	—	—	—	December 1842	8	12	20
7th Jan. 1843	41	63	40	38	12	194	40	38	78	January 1843	11	15	26
4th Feb. —	54	87	57	56	19	273	47	50	97	February —	15	19	34
ENNISTYMON UNION.													
Week ended Saturday 10th Sept. 1842	18	6	7	7	1	39	7	7	14	September 1842	2	1	3
1st Oct. —	23	7	16	13	2	61	16	13	29	October —	2	2	4
5th Nov. —	25	12	20	15	2	74	20	15	35	November —	5	—	5
3d Dec. —	38	16	35	20	2	111	35	20	55	December —	3	—	3
7th Jan. 1843	49	25	48	32	6	160	48	32	80	January 1843	7	—	7
4th Feb. —	25	17	32	19	5	98	32	19	51	4th Feb. —	6	2	8
FERMOY UNION.													
Week ended Saturday 10th July 1841	29	18	14	7	3	71	—	—	—	July 1841	20	8	28
7th Aug. —	41	45	29	16	14	145	28	16	44	August —	68	50	118
11th Sept. —	43	68	47	24	21	203	40	21	61	September —	100	75	175
9th Oct. —	52	71	49	35	21	228	44	27	71	October —	96	59	155
6th Nov. —	59	87	60	41	32	279	55	36	91	November —	106	72	178
11th Dec. —	76	127	86	58	40	387	74	52	126	December —	78	46	124
8th Jan. 1842	65	116	85	68	38	372	76	50	126	January 1842	220	192	412
12th Feb. —	71	135	95	93	41	435	90	84	174	February —	253	266	519
12th Mar. —	79	139	107	95	40	460	94	86	180	March —	217	212	429
9th April —	86	146	115	102	39	488	102	91	193	April —	247	190	437
7th May —	76	130	112	96	36	450	101	90	191	May —	172	170	342
11th June —	107	170	143	122	48	590	104	90	194	June —	174	135	309
9th July —	123	204	185	147	59	718	104	88	192	July —	200	184	384
13th Aug. —	113	198	155	139	59	664	100	83	183	August —	175	191	366
10th Sept. —	82	154	121	117	43	517	75	63	138	September —	174	249	423
8th Oct. —	70	132	107	97	32	438	76	60	136	October —	275	225	500
12th Nov. —	72	146	108	85	34	445	67	51	118	November —	186	153	339
10th Dec. —	79	134	100	79	32	424	69	46	115	December —	176	144	320
7th Jan. 1843	90	151	113	86	39	479	70	50	120	January 1843	129	117	246
11th Feb. —	102	174	135	113	45	569	85	59	144	February —	73	74	147
GALWAY UNION.													
Week ended Saturday 5th Mar. 1842	13	5	12	3	—	33	—	—	—				
2d April —	55	81	47	24	6	213	—	—	—	April 1842	18	12	30
7th May —	63	92	57	28	12	252	—	—	—	May —	14	11	25
4th June —	76	96	60	28	15	275	53	28	81	June —	18	9	27
2d July —	98	139	102	63	22	424	89	63	152	July —	14	8	22
6th Aug. —	101	146	111	74	28	460	72	74	146	August —	21	24	45
3d Sept. —	70	119	86	61	24	360	85	59	144	September —	15	24	39
1st Oct. —	66	95	76	51	22	310	58	51	109	October —	8	14	22
5th Nov. —	57	82	72	37	18	266	66	37	103	November —	10	30	40
3d Dec. —	51	79	69	35	17	251	57	35	92	December —	9	16	25
7th Jan. 1843	48	72	66	33	14	233	62	33	95	January 1843	9	16	25
4th Feb. —	46	70	69	33	13	231	65	33	98	February —	8	12	20
GOREY UNION.													
Week ended Saturday 5th Feb. 1842	16	11	7	2	2	38	—	—	—	January 1842	1	—	1
5th Mar. —	34	33	19	15	5	106	—	—	—	February —	4	5	9
2d April —	30	42	28	14	7	121	—	—	—	March —	7	15	22
7th May —	30	54	40	26	10	160	23	45	68	April —	12	20	32
4th June —	39	60	40	28	13	180	25	59	84	May —	5	22	27
2d July —	47	69	47	36	18	217	24	59	83	June —	13	23	36
6th Aug. —	43	64	45	37	17	206	27	47	74	July —	21	25	46
3d Sept. —	33	52	30	27	13	155	20	45	65	August —	18	28	46

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

Total Number of Paupers relieved in the Workhouse during the First Week in every Month.							Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
DATE.	Number of Inmates.					Total Number relieved during the Week.				MONTH.			
	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.		Male.	Female.	Total.		Males.	Females.	Total.
REY UNION—*cont.*													
Saturday 1st Oct. 1842	30	59	37	30	16	172	23	53	76	September 1842	8	27	35
5th Nov. —	32	68	40	32	17	189	27	47	74	October —	25	31	56
3d Dec. —	36	67	43	29	15	190	29	51	80	November —	27	38	65
7th Jan. 1843	40	87	60	38	19	244	37	57	94	December —	22	40	62
4th Feb. —	47	100	66	45	25	283	42	63	105	January 1843	16	36	52
										6th Feb. —	15	26	41
GORT UNION.													
11th Dec. 1841	3	—	—	—	—	3	—	—	—	December 1841	7	2	9
8th Jan. 1842	16	12	10	5	3	46	—	—	—	January 1842	12	11	23
5th Feb. —	27	32	25	20	5	109	—	—	—	February —	10	12	22
5th Mar. —	41	51	36	30	8	166	—	—	—	March —	19	18	37
9th April —	43	53	38	31	10	175	—	—	—	April —	20	19	39
7th May —	39	49	38	30	7	163	—	—	—	May —	21	16	37
4th June —	44	50	39	30	8	171	52	39	91	June —	16	14	30
9th July —	70	82	77	53	19	301	60	47	107	July —	28	20	48
6th Aug. —	62	78	67	55	18	280	47	39	86	August —	21	21	42
10th Sept. —	40	48	33	35	11	167	30	30	60	September —	14	12	26
8th Oct. —	33	45	32	35	11	156	29	30	59	October —	15	14	29
5th Nov. —	34	49	34	35	11	163	29	28	57	November —	17	18	35
10th Dec. —	34	49	28	34	9	154	23	28	51	December —	11	16	27
7th Jan. 1843	35	47	25	33	10	150	21	28	49	January 1843	10	18	28
11th Feb. —	36	50	30	34	10	160	26	29	55	February —	20	17	37
GORTIN UNION.													
19th Feb. 1842	—	1	—	—	—	1	—	—	—	February 1842	—	—	—
5th Mar. —	12	16	3	2	1	34	3	2	5	March —	4	3	7
2d April —	27	29	8	7	3	74	8	7	15	April —	5	9	14
7th May —	23	30	7	8	3	71	7	8	15	May —	4	1	5
4th June —	29	36	9	9	3	86	9	9	18	June —	4	3	7
2d July —	38	48	25	25	4	140	25	25	50	July —	6	3	9
6th Aug. —	43	50	25	32	4	154	25	32	57	August —	5	12	17
3d Sept. —	34	40	14	16	—	104	14	16	30	September —	9	5	14
1st Oct. —	31	37	11	16	—	95	11	16	27	October —	8	5	13
5th Nov. —	31	41	8	20	1	101	8	20	28	November —	7	5	12
3d Dec. —	36	44	19	30	2	131	19	30	49	December —	8	5	13
7th Jan. 1843	35	45	19	26	3	128	19	26	45	January 1843	6	8	14
4th Feb. —	32	50	20	30	3	135	20	30	50	February —	9	7	16
GRANARD UNION.													
Saturday 1st Oct. 1842	2	2	1	2	—	7	—	—	—	October 1842	6	2	8
5th Nov. —	24	28	18	13	3	86	—	—	—	November —	12	11	23
3d Dec. —	38	62	41	43	8	192	—	—	—	December —	17	13	30
7th Jan. 1843	47	68	54	49	10	228	46	41	87	January 1843	13	16	29
4th Feb. —	60	102	84	75	17	338	55	55	110	February —	20	16	36
KELLS UNION.													
Week ended Saturday 28th May 1842	11	8	10	5	3	37	—	—	—	May 1842	3	1	4
4th June —	37	43	57	40	13	190	—	—	—	June —	41	35	76
2d July —	74	77	88	78	19	336	—	—	—	July —	47	30	77
6th Aug. —	70	87	91	93	20	361	84	87	171	August —	33	34	67
3d Sept. —	45	68	69	62	15	259	89	90	179	September —	26	23	49
1st Oct. —	34	61	55	56	13	219	40	42	82	October —	22	27	49
5th Nov. —	28	53	51	45	13	190	43	44	87	November —	32	29	61
3d Dec. —	41	64	58	48	14	225	56	54	110	December —	64	39	103
7th Jan. 1843	47	75	75	60	15	272	50	61	111	January 1843	43	41	84
4th Feb. —	62	82	83	67	16	310	69	68	137	February * —	22	21	43

* Return dated 27th February.

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

Total Number of Paupers relieved in the Workhouse during the First Week in every Month.							Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	DATE.	Number of Inmates.					Total Number relieved during the Week.	Male.	Female.	Total.	MONTH.	Males.	Females.	Total
		Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.								
KILKEEL UNION.														
Week ended Saturday	4th Sept. 1841	—	2	4	1	—	7	—	—	—	September 1841	—	2	2
	2d Oct. —	3	8	3	1	1	16	3	1	4	October —	1	—	1
	6th Nov. —	5	9	7	2	1	24	6	1	7	November —	2	1	3
	4th Dec. —	10	18	12	7	4	51	9	4	13	December —	2	1	3
	8th Jan. 1842	8	25	15	11	4	63	12	7	19	January 1842	1	1	2
	5th Feb. —	12	31	15	14	8	80	12	11	23	February —	2	3	5
	5th Mar. —	11	35	23	15	8	92	18	12	30	March —	4	9	13
	2d April —	11	37	26	16	9	99	22	12	34	April —	1	6	7
	7th May —	11	27	19	12	7	76	18	11	29	May —	2	3	5
	4th June —	17	31	22	15	8	93	20	12	32	June —	2	4	6
	2d July —	22	37	24	17	10	110	23	14	37	July —	4	11	15
	6th Aug. —	22	38	26	19	11	116	24	15	39	August —	4	7	11
	3d Sept. —	16	27	24	15	7	89	22	13	35	September —	3	1	4
	8th Oct. —	14	24	17	12	4	71	15	10	25	October —	1	—	1
	5th Nov. —	10	25	16	12	7	70	14	10	24	November —	—	4	4
	3d Dec. —	14	34	18	17	11	94	17	15	32	December —	1	6	7
	7th Jan. 1843	14	35	18	16	10	93	17	14	31	January 1843	4	17	21
	4th Feb. —	16	36	20	19	10	101	17	11	28	February —	6	17	23
	4th Mar. —	17	35	21	19	10	102	17	16	33				
KILKENNY UNION.														
Week ended Saturday	23d April 1842	16	7	6	2	1	32	—	—	—	April 1842	1	1	2
	7th May —	52	49	36	28	7	172	25	28	53	May —	28	23	51
	4th June —	88	95	67	62	20	332	42	57	99	June —	21	27	48
	2d July —	163	212	140	117	50	682	82	120	202	July —	38	23	61
	6th Aug. —	172	245	158	139	77	791	94	139	233	August —	20	19	39
	3d Sept. —	100	156	118	105	59	538	80	112	192	September —	14	26	40
	1st Oct. —	99	150	120	100	55	524	91	107	198	October —	20	11	31
	5th Nov. —	104	138	121	96	56	515	95	95	190	November —	32	26	58
	3d Dec. —	130	165	136	108	63	602	97	100	197	December —	18	28	46
	7th Jan. 1843	150	183	153	120	66	672	104	104	208	January 1843	45	35	80
	4th Feb. —	171	212	143	155	69	750	124	130	254	February —	3	5	8
KILMALLOCK UNION.														
Week ended Saturday	10th April 1841	14	10	9	7	2	42	6	5	11	April 1841	8	9	17
	8th May —	47	32	34	25	6	144	30	20	50	May —	16	12	28
	12th June —	58	44	38	33	11	184	33	28	61	June —	16	16	32
	10th July —	63	49	46	41	13	212	40	35	75	July —	15	21	36
	7th Aug. —	70	59	58	54	15	256	50	45	95	August —	19	26	45
	11th Sept. —	67	69	69	65	18	288	64	49	113	September —	16	23	39
	9th Oct. —	61	71	63	54	13	262	57	49	106	October —	21	25	46
	13th Nov. —	78	84	79	65	16	322	70	48	118	November —	27	27	54
	11th Dec. —	79	104	97	81	23	384	82	55	137	December —	28	38	66
	8th Jan. 1842	94	118	112	90	21	435	75	49	124	January 1842	36	38	74
	12th Feb. —	102	122	117	91	19	451	100	60	160	February —	35	37	72
	12th Mar. —	87	98	91	81	20	377	88	64	152	March —	33	42	75
	9th April —	78	88	78	71	15	330	62	41	103	April —	46	36	82
	7th May —	88	80	76	66	11	321	67	41	108	May —	37	33	70
	11th June —	98	85	81	74	14	352	77	51	128	June —	33	30	63
	9th July —	113	108	106	93	18	438	81	65	146	July —	42	47	89
	13th Aug. —	109	110	104	86	15	424	96	74	170	August —	36	44	80
	10th Sept. —	73	75	71	56	10	285	65	40	105	September —	30	22	52
	8th Oct. —	71	65	56	52	7	251	47	40	87	October —	25	19	44
	12th Nov. —	73	60	52	51	5	241	47	40	87	November —	25	15	40
	10th Dec. —	83	75	58	61	6	283	53	40	93	December —	31	26	57
	7th Jan. 1843	83	82	57	63	7	292	51	42	93	January 1843	27	40	67
	11th Feb. —	103	91	69	68	9	340	57	42	99	February —	44	35	79

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

DATE.	Number of Inmates. Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Number receiving Instruction in the First Week of every Month. Male.	Female.	Total.	MONTH.	Number in the Hospital or Infirmary in each Month. Males.	Females.	Total.
KILRUSH UNION.													
Week ended Saturday 6th Aug. 1842	28	29	25	12	7	101	—	—	—	August 1842	4	5	9
3d Sept. —	31	28	21	14	6	100	—	—	—	September —	8	3	11
1st Oct. —	28	24	17	11	4	84	16	14	30	October —	3	4	7
5th Nov. —	32	26	21	12	4	95	19	14	33	November —	7	3	10
3d Dec. —	35	30	22	15	5	107	19	18	37	December —	7	5	12
7th Jan. 1843	41	33	27	19	8	128	24	18	42	January 1843	8	5	13
4th Feb. —	54	47	37	32	16	186	29	29	58	February —	8	6	14
KINSALE UNION.													
Week ended Saturday 11th Dec. 1841	8	9	5	—	1	23	—	—	—	December 1841	3	3	6
8th Jan. 1842	21	23	17	10	6	77	—	—	—	January 1842	7	9	16
5th Feb. —	29	23	16	11	4	83	16	10	26	February —	7	11	18
5th Mar. —	38	23	19	13	4	97	19	12	31	March —	5	8	13
9th April —	37	27	19	13	5	101	19	13	32	April —	10	10	20
7th May —	36	24	18	15	5	98	18	14	32	May —	10	11	21
4th June —	35	21	18	14	6	94	17	13	30	June —	9	11	20
9th July —	49	37	29	27	12	154	28	26	54	July —	12	13	25
6th Aug. —	51	43	35	26	14	169	33	26	59	August —	14	10	24
10th Sept. —	40	35	25	22	14	136	23	21	44	September —	15	14	29
8th Oct. —	48	36	18	24	13	139	18	22	40	October —	11	11	22
5th Nov. —	51	39	18	22	10	140	18	21	39	November —	10	10	20
10th Dec. —	61	46	24	24	10	165	24	23	47	December —	18	14	32
7th Jan. 1843	69	48	24	26	12	179	24	25	49	January 1843	20	14	34
4th Feb. —	76	44	24	26	10	180	23	25	48	February —	19	8	27
LARNE UNION.													
Week ended Saturday 7th Jan. 1843	2	3	1	2	—	8	—	—	—	January 1843	1	3	4
4th Feb. —	25	38	13	15	4	95	10	15	25	February —	6	8	14
LIMERICK UNION.													
Week ended Saturday 5th June 1841	160	242	137	121	31	691	125	129	254	June 1841	68	98	166
3d July —	213	324	179	164	39	919	143	141	284	July —	67	113	180
7th Aug. —	268	359	201	179	43	1,050	180	178	358	August —	82	143	225
4th Sept. —	268	378	220	188	49	1,103	183	184	367	September —	86	155	241
2d Oct. —	245	373	216	192	48	1,074	186	195	381	October —	85	146	231
6th Nov. —	246	389	238	214	56	1,143	181	201	382	November —	94	144	238
4th Dec. —	251	409	257	229	60	1,206	204	209	413	December —	86	150	236
1st Jan. 1842	275	431	287	249	65	1,307	231	224	455	January 1842	87	154	241
5th Feb. —	282	439	286	253	66	1,326	226	233	459	February —	90	150	240
5th Mar. —	294	433	297	241	62	1,327	228	226	454	March —	86	148	234
2d April —	287	419	298	232	63	1,299	227	220	447	April —	102	174	276
7th May —	281	414	294	227	57	1,273	219	216	435	May —	100	170	270
4th June —	294	433	269	225	62	1,283	198	241	439	June —	106	116	222
2d July —	313	456	301	243	77	1,390	224	223	447	July —	115	197	312 *
6th Aug. —	305	447	303	244	87	1,386	230	208	438	August —	110	180	290
3d Sept. —	261	412	265	216	78	1,232	207	205	412	September —	165	163	328
1st Oct. —	219	340	239	182	47	1,027	187	181	368	October —	100	144	244
5th Nov. —	213	333	230	167	39	982	168	158	326	November —	103	151	254
3d Dec. —	230	350	240	172	47	1,039	178	160	338	December —	136	176	312 †
7th Jan. 1843	245	359	240	179	44	1,067	179	165	344	January 1843	117	182	299
4th Feb. —	258	373	240	178	44	1,093	183	166	349	February —	119	178	297

* This Return includes those Patients who would have been in Hospital if there had been sufficient Hospital Accommodation, but who for want of it were attended as Hospital Patients in the Male and Female Infirm Wards.

† Fever prevailed very extensively in the Establishment in the Month of July, and Measles in the Month of December.

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

Total Number of Paupers relieved in the Workhouse during the First Week in every Month.							Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	Number of Inmates.					Total Number relieved during the Week.							
DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.		Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
LISBURN UNION.													
Week ended Saturday 6th Mar. 1841	70	128	42	33	10	283	36	23	59	March 1841	18	27	45
3d April —	81	144	58	51	15	349	52	41	93	April —	17	24	41
1st May —	94	157	70	55	23	399	64	46	110	May —	17	22	39
5th June —	98	179	78	67	18	440	70	59	129	June —	19	23	42
3d July —	97	175	76	68	18	434	70	62	132	July —	20	26	46
7th Aug. —	101	165	75	59	22	422	69	52	121	August —	15	19	34
4th Sept. —	94	151	75	57	21	398	70	51	121	September —	11	20	31
2d Oct. —	88	157	75	58	22	400	70	52	122	October —	9	20	29
6th Nov. —	92	160	82	67	22	423	76	60	136	November —	19	18	37
4th Dec. —	99	177	89	70	28	463	82	62	144	December —	20	19	39
1st Jan. 1842	106	187	102	78	32	505	94	70	164	January 1842	22	20	42
5th Feb. —	116	200	111	88	39	554	105	81	186	February —	17	24	41
5th Mar. —	121	206	120	102	36	585	113	94	207	March —	17	22	39
4th April —	114	207	137	108	40	606	130	98	228	April —	12	17	29
2d May —	103	191	133	101	37	565	127	94	221	May —	15	18	33
4th June —	104	213	156	108	43	624	129	98	227	June —	19	15	34
2d July —	106	211	157	112	46	632	149	103	252	July —	18	13	31
5th Aug. —	97	209	155	103	38	602	148	96	244	August —	12	14	26
3d Sept. —	71	156	116	69	25	437	109	62	171	September —	10	17	27
1st Oct. —	67	152	97	63	21	400	92	54	146	October —	19	24	43
5th Nov. —	75	160	111	71	24	441	104	62	166	November —	18	20	38
3d Dec. —	86	168	121	78	25	478	113	71	184	December —	19	18	37
7th Jan. 1843	93	185	135	86	25	524	128	79	207	January 1843	19	19	38
4th Feb. —	95	191	142	95	25	548	135	88	223	February —	17	18	35
LISMORE UNION.													
Week ended Saturday 21st May 1842	1	1	—	—	—	2	—	—	—	May 1842	—	—	—
4th June —	9	11	12	3	4	39	—	—	—	June —	1	—	1
2d July —	17	25	19	11	6	78	—	—	—	July —	4	1	5
6th Aug. —	21	30	22	15	7	95	20	12	32	August —	4	2	6
3d Sept. —	18	31	20	13	7	89	15	11	26	September —	3	2	5
1st Oct. —	15	26	18	12	6	77	17	10	27	October —	5	—	5
5th Nov. —	17	28	25	12	8	90	20	12	32	November —	7	—	7
3d Dec. —	24	33	26	15	9	107	18	14	32	December —	11	1	12
7th Jan. 1843	25	36	25	14	9	109	20	14	34	January 1843	9	1	10
4th Feb. —	28	42	28	17	9	124	20	17	37	February —	9	4	13
LONDONDERRY UNION.													
Week ended Saturday 5th Dec. 1840	41	105	34	36	1	217	—	—	—	November 1840	22	28	50
2d Jan. 1841	61	146	62	59	8	336	—	—	—	December —	30	43	73
6th Feb. —	70	167	83	79	11	410	79	67	146	January 1841	55	56	111
6th Mar. —	75	165	85	78	10	413	76	72	148	February —	38	48	86
3d April —	75	159	82	80	13	409	74	69	143	March —	45	57	102
1st May —	80	158	87	78	13	416	78	67	145	April —	40	45	85
5th June —	78	150	81	80	11	400	76	74	150	May —	41	50	91
3d July —	85	154	81	80	10	410	76	75	151	June —	28	45	73
7th Aug. —	82	135	60	67	9	353	50	64	114	July —	29	46	75
4th Sept. —	83	133	50	65	13	344	43	57	100	August —	26	28	54
2d Oct. —	80	134	51	64	12	341	46	60	106	September —	27	31	58
6th Nov. —	71	125	48	58	13	315	42	47	89	October —	22	30	52
4th Dec. —	75	141	52	68	14	350	44	59	103	November —	27	39	66
1st Jan. 1842	83	145	61	81	15	385	56	69	125	December —	26	66	92
5th Feb. —	85	154	73	88	20	420	65	69	134	January 1842	33	62	95
5th Mar. —	86	160	75	90	17	428	62	72	134	February —	44	53	97
2d April —	88	147	72	81	16	404	66	57	123	March —	40	48	88
7th May —	79	129	64	69	11	352	57	58	115	April —	39	61	100
4th June —	84	140	67	79	15	385	59	63	122	May —	40	49	89
2d July —	73	121	80	91	15	380	75	69	144	June —	31	53	84
6th Aug. —	75	121	81	80	14	371	76	67	143	July —	27	28	55
3d Sept. —	67	109	68	67	12	323	61	55	116	August —	23	29	52

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

Total Number of Paupers relieved in the Workhouse during the First Week in every Month.							Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	Number of Inmates.					Total Number relieved during the Week.							
DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.		Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
LONDONDERRY UNION—*cont.*													
Saturday 1st Oct. 1842	63	102	63	61	10	299	56	56	112	September 1842	26	36	62
5th Nov. —	60	100	64	62	10	296	60	54	114	October —	24	23	47
3d Dec. —	71	109	79	80	11	350	70	70	140	November —	29	27	56
7th Jan. 1843	71	115	85	88	13	372	58	73	131	December —	44	49	93
4th Feb. —	75	127	83	92	16	393	77	76	152	January 1843	44	56	100
LONGFORD UNION.													
Week ended Saturday 26th Mar. 1842	12	6	5	4	2	29							
2d April —	26	25	28	19	3	101	28	19	47	April 1842	19	16	35
7th May —	72	102	98	78	16	366	98	78	176	May —	27	29	56
4th June —	91	137	143	119	26	516	143	119	262	June —	72	80	152
2d July —	115	159	193	156	38	661	193	156	349	July —	79	99	178
6th Aug. —	90	166	195	158	29	638	195	158	353	August —	72	81	153
3d Sept. —	55	107	135	117	21	435	135	117	252	September —	58	56	114
1st Oct. —	55	103	133	115	18	424	133	115	248	October —	60	51	111
5th Nov. —	51	90	121	102	19	383	121	102	223	November —	41	42	83
3d Dec. —	61	103	128	105	20	417	128	105	233	December —	32	48	80
7th Jan. 1843	65	108	134	109	24	440	137	104	241	January 1843	59	53	112
4th Feb. —	70	109	145	116	24	464	145	116	261	February —	75	56	131
LOUGHREA UNION.													
Week ended Saturday 26th Feb. 1842	3	2	4	—	—	9	—	—	—	February 1842	2	—	2
5th March —	9	5	6	6	1	27	—	—	—	March —	15	5	20
2d April —	41	34	41	37	7	160	—	—	—	April —	4	2	6
7th May —	42	52	59	41	12	206	—	—	—	May —	13	4	17
4th June —	47	63	80	49	18	257	70	*	70	June —	12	7	19
2d July —	86	113	143	87	38	467	129	111	240	July —	13	14	27
6th Aug. —	91	139	171	112	47	560	163	666	829	August —	28	34	62
3d Sept. —	56	109	132	85	32	414	‡	239	239	September —	16	11	27
8th Oct. —	41	80	92	72	16	†301		586	586	October —	18	13	31
5th Nov. —	43	76	93	71	16	299		519	519	November —	19	14	33
3d Dec. —	48	82	98	79	20	327		473	473	December —	10	32	42
7th Jan. 1843	47	78	95	80	20	320	74	473	547	January 1843	20	22	42
4th Feb. —	47	83	103	85	25	343	70	§	70	February —	7	7	14
LURGAN UNION.													
Week ended Saturday 6th Mar. 1841	32	53	21	23	5	134	—	—	—	February 1841	3	20	23
3d April —	54	88	38	53	10	243	—	—	—	March —	21	36	57
1st May —	60	94	47	62	14	277	—	—	—	April —	25	26	51
5th June —	66	100	54	60	18	298	—	—	—	May —	26	29	55
3d July —	79	100	68	75	16	338	61	55	116	June —	27	23	50
7th Aug. —	69	101	67	76	17	330	59	65	124	July —	24	15	39
4th Sept. —	60	85	53	64	17	279	53	60	113	August —	31	31	62
2d Oct. —	55	81	56	62	15	269	53	60	113	September —	27	31	58
6th Nov. —	57	88	54	66	15	280	53	64	117	October —	21	17	38
4th Dec. —	63	99	59	68	12	301	53	66	119	November —	20	25	45
1st Jan. 1842	65	105	62	67	15	314	52	65	117	December —	24	34	58
5th Feb. —	65	102	62	68	15	312	59	64	123	January 1842	24	54	78
5th March —	57	103	71	75	13	319	65	77	142	February —	32	77	109
2d April —	49	96	61	67	18	291	61	72	133	March —	38	52	90
7th May —	54	86	59	58	16	273	57	67	124	April —	22	36	58
4th June —	61	91	77	72	15	316	67	68	135	May —	27	21	48
2d July —	68	95	75	75	14	327	62	72	134	June —	27	25	52
6th Aug. —	68	94	81	80	16	339	75	71	146	July —	32	33	65
3d Sept. —	62	77	70	67	9	285	61	60	121	August —	20	31	51
1st Oct. —	62	82	72	65	11	292	65	62	127	September —	19	34	53
5th Nov. —	56	77	56	54	9	252	54	49	103	October —	18	37	55
3d Dec. —	60	79	62	60	6	267	58	51	109	November —	28	34	62
7th Jan. 1843	57	82	62	65	7	273	57	56	113	December —	19	18	37
4th Feb. —	62	89	70	64	10	295	65	48	113	January 1843	37	26	63

* Female School not established.
† Total, as given by Clerk, 299.
‡ Boys generally employed stacking Turf, Stone-breaking, and other out-door Household Work.
§ Schoolmistress ill.

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

Total Number of Paupers relieved in the Workhouse during the First Week in every Month.							Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	Number of Inmates.												
DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
MAGHERAFELT UNION.													
Week ended Saturday 12th Mar. 1842	8	10	—	2	—	20	2	4	6	March 1842	6	7	13
9th April —	31	52	10	10	2	105	15	16	31	April —	15	28	43
7th May —	38	70	19	24	6	157	24	30	54	May —	11	20	31
11th June —	46	85	29	29	10	199	34	32	66	June —	11	31	42
9th July —	29	69	55	53	9	215	57	56	113	July —	13	20	33
6th Aug. —	27	70	59	54	10	220	60	56	116	August —	18	15	33
10th Sept. —	21	63	51	43	7	185	51	45	96	September —	16	10	26
8th Oct. —	18	58	38	39	7	160	39	42	81	October —	8	10	18
12th Nov. —	24	51	44	38	7	164	47	41	88	November —	15	9	24
10th Dec. —	30	60	52	49	9	200	54	52	106	December —	18	14	32
7th Jan. 1843	30	60	55	58	10	213	56	60	116	January 1843	19	9	28
4th Feb. —	36	72	76	67	10	261	79	71	150	February* —	11	10	21
MALLOW UNION.													
Week ended Saturday 6th Aug. 1842	18	11	3	1	—	33	—	—	—	August 1842	13	9	22
3d Sept. —	30	24	16	9	4	83	—	—	—	September —	24	27	51
1st Oct. —	31	25	23	14	4	97	—	—	—	October —	34	23	57
5th Nov. —	34	36	23	16	6	115	—	—	—	November —	26	15	41
3d Dec. —	38	38	32	20	7	135	—	—	—*	December —	22	12	34
7th Jan. 1843	40	36	32	22	6	136	—	—	—	January 1843	23	28	51
4th Feb. —	35	40	36	40	9	160							
MANORHAMILTON UNION.													
Week ended Saturday 7th Jan. 1843	4	6	—	3	—	13	—	—	—	——	—	—	—
4th Feb. —	8	7	9	10	—	34	—	—	—	——	—	—	—
MIDLETON UNION.													
Week ended Saturday 4th Sept. 1841	27	46	22	17	4	116	—	—	—	September 1841	20	25	45
2d Oct. —	42	67	28	21	7	165	—	—	—	October —	24	21	45
6th Nov. —	51	81	39	30	9	210	—	—	—	November —	26	20	46
4th Dec. —	62	93	45	38	12	250	—	—	—	December —	21	35	56
8th Jan. 1842	66	104	48	40	15	273	33	30	63	January 1842	29	20	49
5th Feb. —	77	118	47	42	16	300	32	29	61	February —	37	27	64
5th March —	89	124	40	43	20	316	32	30	62	March —	35	22	57
2d April —	79	117	44	38	14	292	32	29	61	April —	28	24	52
7th May —	80	103	41	37	13	274	32	29	61	May —	11	30	41
4th June —	83	120	44	42	19	308	33	31	64	June —	34	25	59
2d July —	96	122	44	41	18	321	37	35	72	July —	22	23	45
6th Aug. —	97	130	54	46	22	349	40	34	74	August —	35	37	72
3d Sept. —	82	120	45	44	19	310	33	29	62	September —	33	32	65
1st Oct. —	79	113	49	41	15	297	36	34	70	October —	26	28	54
5th Nov. —	73	105	46	36	15	275	35	31	66	November —	17	16	33
3d Dec. —	79	110	46	36	15	286	38	28	66	December —	18	22	40
7th Jan. 1843	73	114	50	38	16	291	37	40	77	January 1843	33	36	69
4th Feb. —	85	133	59	49	21	347	40	48	88	February —	30	39	69
MOHILL UNION.													
Saturday 10th June 1842	8	16	17	19	1	61	—	—	—	June 1842	33	22	55
8th July —	47	128	170	153	25	523	—	—	—	July —	24	35	59
5th Aug. —	45	99	114	124	17	399	70	70	140	August —	24	38	62
9th Sept. —	28	57	68	76	8	237	49	52	101	September —	31	22	53
7th Oct. —	18	52	58	69	8	205	41	43	84	October —	37	22	59

* Return dated 25th February.

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

DATE.	Total Number of Paupers relieved in the Workhouse during the First Week in every Month. Number of Inmates. Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Number receiving Instruction in the First Week of every Month. Male.	Female.	Total.	MONTH.	Number in the Hospital or Infirmary in each Month. Males.	Females.	Total.
MOHILL UNION—*cont.*													
Saturday 10th Nov. 1842	20	50	60	63	9	202	38	40	78	November 1842	35	21	56
2d Dec. —	23	48	55	58	8	192	36	36	72	December —	47	11	58
7th Jan. 1843	25	50	53	65	10	203	—	44	44	January 1843	2	46	48
4th Feb. —	31	44	45	58	10	188	25	45	70	February —	39	13	52
4th Mar. —	26	46	46	54	10	182	30	45	75	March —	47	16	63
8th April —	25	44	44	48	7	168	29	44	73	April —	13	8	21
MONAGHAN UNION.													
Week ended Saturday 28th May 1842	9	7	8	5	1	30	—	—	—	May 1842	2	1	3
4th June —	38	51	31	25	8	153	—	—	—	June —	32	27	59
2d July —	73	103	75	61	22	334	61	70	131	July —	48	41	89
6th Aug. —	68	102	64	68	20	322	59	70	129	August —	26	36	62
3d Sept. —	48	74	46	51	18	237	43	60	103	September —	36	44	80
1st Oct. —	39	69	39	45	12	204	34	43	77	October —	29	59	88
5th Nov. —	32	67	34	38	12	183	27	40	67	November —	24	57	81
3d Dec. —	31	72	45	43	13	204	37	45	82	December —	45	76	121
7th Jan. 1843	40	86	56	50	12	244	45	55	100	January 1843	29	66	95
4th Feb. —	41	91	58	60	11	261	48	60	108	11th Feb. —	21	31	52
MULLINGAR UNION.													
Saturday 10th Dec. 1842	9	4	3	3	—	19	—	—	—	December 1842	1	2	3
7th Jan. 1843	40	52	42	36	5	175	40	—	40	January 1843	19	22	41
4th Feb. —	62	87	72	71	18	310	64	64	128	February —	22	20	42
NAAS UNION.													
7th Aug. 1841	5	1	—	1	—	7	—	—	—	August 1841	7	—	7
4th Sept. —	43	41	28	16	4	132	—	—	—	September —	10	5	15
2d Oct. —	48	42	41	27	6	164	—	—	—	October —	14	5	19
6th Nov. —	59	63	44	36	9	211	—	—	—	November —	11	14	25
4th Dec. —	71	92	66	49	12	290	68	47	115	December —	12	14	26
1st Jan. 1842	98	119	83	64	18	382	85	75	160	January 1842	19	17	36
5th Feb. —	129	168	131	101	34	563	102	77	179	February —	25	27	52
5th Mar. —	130	156	131	99	30	546	114	86	200	March —	23	20	43
2d April —	134	160	137	106	33	570	107	88	195	April —	32	23	55
Week ended Saturday 7th May —	117	153	134	111	33	548	116	107	223	May —	41	63	104
4th June —	115	157	140	112	41	565	120	99	219	June —	42	61	103
2d July —	118	168	150	122	44	602	120	106	226	July —	30	45	75
6th Aug. —	107	160	141	116	44	568	110	110	220	August —	21	23	44
3d Sept. —	76	116	94	63	26	375	76	50	126	September —	21	30	51
1st Oct. —	69	108	94	59	23	353	80	64	144	October —	27	38	65
5th Nov. —	73	109	111	67	20	380	89	63	152	November —	26	40	66
3d Dec. —	95	128	124	74	25	446	107	75	182	December —	32	39	71
7th Jan. 1843	115	137	134	86	29	501	118	73	191	January 1843	35	34	69
4th Feb. —	129	151	130	96	28	534	122	84	206	February —	34	35	69
NAVAN UNION.													
Week ended Saturday 7th May 1842	20	6	10	4	—	40	—	—	—	May 1842	—	—	23
4th June —	223	189	160	131	62	765	—	—	—	June —	—	—	62
2d July —	393	434	320	264	119	1,530	—	204	204	July —	—	—	90
6th Aug. —	367	472	394	312	151	1,696	218	191	409	August —	—	—	53
3d Sept. —	216	308	277	176	90	1,067	126	126	252	September —	—	—	30
8th Oct. —	166	275	215	176	109	941	116	136	252	October —	—	—	44
5th Nov. —	179	291	207	161	126	964	126	129	255	November —	—	—	41
3d Dec. —	241	360	291	200	134	1,226	197	124	321	December —	—	—	50
7th Jan. 1843	248	413	329	217	140	1,347	192	173	365	January 1843	—	—	68
4th Feb. —	311	513	438	243	192	1,697	290	192	482	February —	—	—	46

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

Total Number of Paupers relieved in the Workhouse during the First Week in every Month.							Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	Number of Inmates.					Total Number relieved during the Week.							
DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.		Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
NENAGH UNION.													
Week ended Saturday 30th April 1842	21	5	3	3	1	33	—	—	—	April 1842	—	—	—
7th May —	32	18	13	8	2	73	—	—	—	May —	—	—	—
4th June —	70	55	56	46	13	240	30	20	50	June —	8	3	11
2d July —	119	138	168	137	39	601	140	110	250	July —	8	10	18
6th Aug. —	119	152	173	138	43	625	138	107	245	August —	20	21	41
3d Sept. —	87	120	147	105	36	495	114	79	193	September —	11	18	29
1st Oct. —	75	111	128	91	31	436	103	66	169	October —	9	13	22
5th Nov. —	67	108	120	78	25	398	103	48	151	November —	8	12	20
3d Dec. —	75	116	130	91	27	439	103	64	167	December —	11	18	29
7th Jan. 1843	73	132	139	97	32	473	120	72	192	January 1843	13	14	27
4th Feb. —	89	157	159	117	33	555	119	32	151	February —	20	23	43
4th Mar. —	92	158	169	123	30	572	104	74	178	March —	32	35	67
1st April —	83	154	149	122	27	535	118	85	203	April —	15	43	58
NEWCASTLE UNION.													
Week ended Saturday 20th Mar. 1841	16	13	10	13	2	54	—	—	—	March 1841	13	7	20
3d April —	27	27	26	23	4	107	10	20	30	April —	37	30	67
1st May —	38	51	40	36	8	173	28	29	57	May —	23	25	48
5th June —	48	63	56	42	10	219	38	26	64	June —	24	22	46
3d July —	52	67	69	52	12	252	44	40	84	July —	44	29	73
7th Aug. —	58	76	73	54	17	278	40	35	75	August —	33	36	69
4th Sept. —	54	75	85	54	21	289	54	36	90	September —	26	32	58
2d Oct. —	56	73	85	53	20	287	54	38	92	October —	43	29	72
6th Nov. —	52	83	78	62	20	295	53	43	96	November —	52	54	106
4th Dec. —	48	88	89	72	17	314	57	50	107	December —	27	46	73
1st Jan. 1842	56	95	99	76	17	343	65	54	119	January 1842	42	38	80
5th Feb. —	63	114	118	90	27	412	78	80	158	February —	45	43	88
5th Mar. —	76	122	124	96	27	445	81	84	165	March —	63	52	115
2d April —	66	127	118	93	28	432	78	84	162	April —	53	47	100
7th May —	58	117	96	74	24	369	64	75	139	May —	33	35	68
4th June —	67	117	105	90	25	404	70	90	160	June —	58	42	100
2d July —	98	143	162	129	40	572	108	99	207	July —	47	34	81
6th Aug. —	95	141	165	125	36	562	110	93	203	August —	36	36	72
3d Sept. —	63	97	106	81	17	364	72	66	138	September —	35	23	58
1st Oct. —	55	86	87	67	12	307	60	65	125	October —	45	32	77
5th Nov. —	52	85	86	64	12	299	59	54	113	November —	53	30	83
3d Dec. —	61	94	90	72	12	329	62	44	106	December —	43	19	62
7th Jan. 1843	61	96	90	71	14	332	62	68	130	January 1843	53	19	72
4th Feb. —	60	110	104	81	17	372	63	72	135				
NEW ROSS UNION.													
Week ended Saturday 9th July 1842	19	12	3	5	2	41	—	—	—	July 1842	12	11	23
6th Aug. —	39	40	14	17	6	116	14	17	31	August —	14	13	27
3d Sept. —	40	37	18	15	2	112	18	15	33	September —	18	14	32
1st Oct. —	36	45	19	18	2	120	21	18	39	October —	23	23	46
5th Nov. —	37	52	23	18	6	136	23	18	41	November —	24	27	51
3d Dec. —	46	70	29	21	9	175	29	21	50	December —	29	41	70
7th Jan. 1843	61	79	37	30	13	220	37	30	67	January 1843	30	45	75
4th Feb. —	62	88	37	33	12	232	37	33	70	February —	29	55	84
NEWRY UNION.													
Week ended Saturday 8th June 1842	42	56	12	20	9	139	27	28	55	January 1842	25	13	38
5th Feb. —	50	81	33	42	18	224	34	37	71	February —	30	18	48
5th Mar. —	51	92	46	43	18	250	39	60	99	March —	28	30	58
9th April —	53	92	52	54	16	267	44	68	112	April —	24	34	58
7th May —	57	116	57	60	21	311	53	61	114	May —	20	35	55
4th June —	87	155	93	95	27	457	86	86	172	June —	32	27	59
9th July —	137	234	143	144	40	698	71	133	204	July —	39	42	81
6th Aug. —	84	131	87	105	25	432	66	86	152	August —	34	60	94

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

	Total Number of Paupers relieved in the Workhouse during the First Week in every Month.						Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	Number of Inmates.												
DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
NEWRY UNION—*continued.*													
Week ended Saturday													
10th Sept. 1842	60	102	69	83	22	336	45	76	121	September 1842	19	24	43
8th Oct. —	64	94	71	78	18	325	51	70	121	October —	25	22	47
5th Nov. —	71	95	72	72	20	330	50	64	114	November —	23	17	40
10th Dec. —	78	114	93	93	22	400	67	72	139	December —	24	18	42
7th Jan. 1843	89	120	97	98	24	428	70	73	143	January 1843	31	38	69
4th Feb. —	84	144	131	104	31	494	85	88	173	February —	33	37	70
NEWTOWNARDS UNION.													
Week ended Saturday													
8th Jan. 1842	5	7	3	1	—	16	Daily Report Book not commenced.			January 1842	2	5	7
5th Feb. —	31	52	33	28	7	151				February —	8	10	18
5th Mar. —	36	72	45	38	14	205				March —	10	13	23
2d April —	44	78	46	38	14	220				April —	5	6	11
7th May —	49	77	47	36	15	224				May —	3	11	14
4th June —	61	89	54	41	17	262				June —	6	6	12
2d July —	58	84	54	41	15	252				July —	4	8	12
6th Aug. —	67	83	59	45	17	271	51	30	81	August —	3	1	4
3d Sept. —	54	60	49	29	8	200	43	30	73	September —	9	14	23
1st Oct. —	54	54	48	32	5	193	40	32	72	October —	4	9	13
5th Nov. —	47	55	48	26	4	180	39	28	67	November —	5	8	13
3d Dec. —	50	57	49	27	3	186	39	29	68	December —	4	9	13
7th Jan. 1843	60	66	55	34	4	219	46	33	79	January 1843	7	16	23
4th Feb. —	53	66	56	34	6	215	50	34	84	February —	—	—	—
NEWTOWN LIMAVADY UNION.													
Week ended Saturday													
9th April 1842	7	20	6	9	1	43	6	8	14	March 1842	4	6	10
7th May —	18	29	13	14	2	76	13	13	26	April —	6	9	15
11th June —	25	42	22	23	5	117	20	20	40	May —	9	6	15
9th July —	30	51	20	26	6	133	19	23	42	June —	9	6	15
6th Aug. —	32	53	26	25	7	143	25	22	47	July —	10	11	21
10th Sept. —	23	45	20	16	6	110	19	15	34	August —	12	18	30
8th Oct. —	20	38	18	9	4	89	17	9	26	September —	4	7	11
12th Nov. —	22	40	22	17	4	105	18	15	33	October —	7	6	13
10th Dec. —	29	51	27	22	3	132	26	20	46	November —	6	7	13
7th Jan. 1843	29	58	28	25	4	144	25	23	48	December —	4	7	11
4th Feb. —	28	60	32	29	4	153	29	27	56	January 1843	4	8	12
OLDCASTLE UNION.													
Week ended Saturday													
3d Sept. 1842	23	21	20	22	5	91	19	22	41	August 1842	12	11	23
8th Oct. —	23	32	20	22	6	103	21	24	45	September —	18	29	47
5th Nov. —	27	34	22	27	6	116	22	26	48	October —	20	29	49
3d Dec. —	41	64	45	48	13	211	44	45	89	November —	21	35	56
7th Jan. 1843	46	73	63	61	16	259	53	57	110	December —	41	58	99
4th Feb. —	50	83	74	72	18	297	70	67	137	January 1843	34	44	78
3d Mar.	41	72	70	66	16	265	67	44	111	February —	45	76	121
OMAGH UNION.													
Week ended Saturday													
28th Aug. 1841	6	9	4	6	1	26	4	6	10	August 1841	1	2	3
4th Sept. —	29	41	21	20	4	115	21	20	41	September —	11	14	25
2d Oct. —	46	82	46	40	11	225	46	40	86	October —	19	18	37
6th Nov. —	57	93	49	55	12	266	49	55	104	November —	21	35	56
4th Dec. —	72	112	68	71	11	334	68	71	139	December —	23	35	58
1st Jan. 1842	86	147	94	83	15	425	94	83	177	January 1842	34	32	66
5th Feb. —	105	195	126	118	20	564	126	118	244	February —	32	28	60
5th Mar. —	105	190	141	138	22	596	141	138	279	March —	42	27	69
2d April —	101	176	138	129	22	566	138	129	267	April —	33	42	75

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

	DATE.	Total Number of Paupers relieved in the Workhouse during the First Week in every Month. Number of Inmates. Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Number receiving Instruction in the First Week of every Month. Male.	Female.	Total.	MONTH.	Number in the Hospital or Infirmary in each Month. Males.	Females.	Total
	OMAGH UNION—*cont.*													
Week ended Saturday	7th May 1842	73	134	108	114	19	448	108	114	222	May 1842	22	29	51
	4th June —	88	128	117	119	17	469	117	119	236	June —	24	26	50
	2d July —	103	169	152	143	30	597	152	143	295	July —	29	20	49
	6th Aug. —	95	165	148	144	25	577	148	144	292	August —	29	27	56
	3d Sept. —	58	108	104	113	15	398	104	113	217	September —	27	25	52
	1st Oct. —	53	91	87	95	11	337	87	95	182	October —	26	26	52
	5th Nov. —	49	91	72	77	10	299	72	77	149	November —	30	23	53
	3d Dec. —	56	103	96	86	10	351	96	86	182	December —	18	35	53
	7th Jan. 1843	62	115	109	104	13	403	109	104	213	January 1843	19	53	72
	4th Feb. —	67	128	122	117	16	450	122	117	239				
	PARSONSTOWN UNION.													
Week ended Saturday	2d April 1842	1	1	2	2	—	6	—	—	—	April 1842	5	3	8
	7th May —	31	66	29	40	17	183	—	—	—	May —	29	40	69
	4th June —	41	79	37	46	17	220	—	—	—	June —	23	43	66
	2d July —	67	119	74	81	28	369	58	58	116	July —	55	74	129
	6th Aug. —	77	134	101	99	31	442	72	73	145	August —	47	58	105
	3d Sept. —	65	110	84	88	24	371	81	75	156	September —	35	50	85
	1st Oct. —	54	104	78	79	24	339	65	70	135	October —	36	25	61
	5th Nov. —	53	97	84	77	24	335	72	74	146	November —	18	29	47
	3d Dec. —	55	98	85	81	25	344	79	74	153	December —	22	34	56
	7th Jan. 1843	55	100	91	80	25	351	78	65	143	January 1843	29	36	65
	4th Feb. —	55	109	94	90	27	375	87	82	169	6th Feb. —	16	17	33
	RATHDOWN UNION.													
Week ended Saturday	16th Oct. 1841	7	8	2	3	3	23	—	—	—	October 1841	5	4	9
	6th Nov. —	22	31	12	9	4	78	—	—	—	November —	10	7	17
	4th Dec. —	26	53	21	11	8	119	—	—	—	December —	19	19	38
	1st Jan. 1842	32	69	31	24	10	166	—	—	—	January 1842	25	18	43
	5th Feb. —	54	103	45	30	13	245	—	—	—	February —	37	28	65
	5th Mar. —	60	110	53	35	15	273	37	34	71	March —	47	40	87
	2d April —	58	119	50	34	17	278	36	34	70	April —	26	36	62
	7th May —	42	110	51	35	20	258	36	28	64	May —	18	35	53
	4th June —	43	112	52	39	21	267	39	35	74	June —	31	30	61
	2d July —	44	109	52	35	26	266	28	34	62	July —	52	30	82
	6th Aug. —	46	113	59	41	26	285	22	37	59	August —	36	46	82
	3d Sept. —	35	95	51	45	23	249	25	31	56	September —	33	32	65
	1st Oct. —	41	96	51	50	26	264	20	33	53	October —	31	33	64
	5th Nov. —	38	98	50	49	28	263	17	32	49	November —	30	31	61
	3d Dec. —	42	100	54	50	27	273	37	33	70	December —	27	42	69
	7th Jan. 1843	45	110	56	54	30	295	36	35	71	January 1843	50	42	92
	4th Feb. —	55	128	56	58	33	330	38	49	87	February —	15	43	58
	RATHDRUM UNION.													
Week ended Saturday	12th Mar. 1842	13	10	2	4	—	29	—	—	—	March 1842	Not shown.		
	2d April —	35	50	22	29	—	*136	—	—	—	April —			
	7th May —	30	63	31	38	6	168	—	—	—	May —			
	4th June —	30	72	36	49	10	197	—	—	—	June —			
	2d July —	47	90	57	70	16	280	48	66	114	July —			
	6th Aug. —	40	85	61	68	19	273	57	69	126	August —			
	3d Sept. —	24	62	43	45	10	184	60	98	158	September —			
	1st Oct. —	33	65	49	51	11	209	40	57	97	October —			
	5th Nov. —	39	75	50	56	19	239	41	64	105	November —	9	14	23
	3d Dec. —	44	88	61	67	22	282	59	82	141	December —	10	19	29
	7th Jan. 1843	53	104	63	85	25	330	51	82	133	January 1843	16	28	44
	4th Feb. —	64	128	75	96	33	396	64	97	161	February —	22	27	49

* Total is given in Clerk's Return, 141.

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

Total Number of Paupers relieved in the Workhouse during the First Week in every Month.							Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	Number of Inmates.												
DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
ATHKEALE UNION.													
7th Aug. 1841	17	15	11	15	2	60	—	—	—	July 1841	4	4	8
4th Sept. —	27	28	26	25	6	112	18	21	39	August —	25	12	37
2d Oct. —	21	21	24	22	5	93	17	20	37	September —	14	7	21
6th Nov. —	13	31	27	28	8	107	17	25	42	October —	7	12	19
4th Dec. —	19	40	38	36	9	142	21	23	44	November —	6	16	22
1st Jan. 1842	26	52	41	46	14	179	—	—	—	December —	20	33	53
5th Feb. —	50	80	76	75	18	299	32	35	67	January 1842	15	15	30
5th Mar. —	59	83	87	73	18	320	42	42	84	February —	15	18	33
2d April —	60	79	87	70	19	315	38	41	79	March —	18	15	33
7th May —	64	86	86	74	18	328	44	47	91	April —	21	19	40
4th June —	60	86	83	76	15	320	—	—	—	May —	34	51	85
2d July —	71	104	110	91	25	401	—	—	—	June —	27	30	57
6th Aug. —	91	149	133	115	41	529	—	—	—	July —	40	33	73
3d Sept. —	45	94	87	66	20	312	71	52	123	August —	31	21	52
1st Oct. —	38	88	69	63	18	276	62	50	112	September —	12	20	32
5th Nov. —	39	63	56	57	15	230	53	50	103	October —	21	13	34
3d Dec. —	39	66	60	59	12	236	60	55	115	November —	15	14	29
7th Jan. 1843	49	70	65	64	10	258	62	56	118	December —	24	25	49
4th Feb. —	52	77	72	66	10	277	60	54	114	January 1843	11	13	24
										24th Feb. —	17	17	34
ROSCREA UNION.													
7th May 1842	10	11	6	8	1	36	*			May 1842	14	16	30
4th June —	45	71	49	60	21	246				June —	38	26	64
2d July —	66	93	75	73	26	333				July —	12	23	35
6th Aug. —	75	105	78	76	32	366	43	47	90	August —	16	16	32
3d Sept. —	60	98	74	81	32	345	60	62	122	September —	19	24	43
8th Oct. —	56	85	66	68	29	†304	62	54	116	October —	20	24	44
5th Nov. —	49	70	59	67	25	270	54	56	110	November —	19	13	32
3d Dec. —	51	71	56	69	29	276	51	54	105	December —	5	15	20
7th Jan. 1843	52	81	63	79	32	307	68	72	140	January 1843	20	17	37
4th Feb. —	56	88	73	83	35	335	70	65	135				
SCARIFF UNION.													
14th May 1842	7	—	—	—	—	7	—	—	—	May 1842	6	9	15
4th June —	25	41	67	55	17	205	—	—	—	June —	7	4	11
2d July —	53	112	156	139	42	502	—	—	—	July —	13	13	26
6th Aug. —	42	99	131	103	34	409	95	110	205	August —	15	11	26
3d Sept. —	32	83	115	93	25	348	97	108	205	September —	7	11	18
1st Oct. —	25	57	72	66	17	237	52	54	106	October —	8	10	18
5th Nov. —	23	44	57	55	10	189	52	56	108	November —	13	6	19
3d Dec. —	31	49	63	60	11	214	68	68	136	December —	13	12	25
7th Jan. 1843	34	53	67	61	12	227	48	48	96	January 1843	19	5	24
4th Feb. —	18	21	31	16	6	92	22	13	35	February —	12	6	18
TULLELAGH UNION.													
19th Feb. 1842	6	5	9	1	1	22	—	—	—	February 1842	—	—	—
5th Mar. —	33	34	24	23	6	120	—	—	—	March —	8	4	12
2d April —	42	50	38	38	12	180	—	—	—	April —	11	11	22
7th May —	49	66	47	42	16	220	28	44	72	May —	14	15	29
4th June —	50	82	57	49	21	259	29	44	73	June —	7	21	28
2d July —	62	88	67	58	22	297	39	67	106	July —	12	19	31
6th Aug. —	50	82	66	57	20	275	37	72	109	August —	9	13	22
3d Sept. —	40	62	54	49	18	223	36	59	95	September —	6	12	18
1st Oct. —	43	70	51	56	17	237	33	56	89	October —	11	16	27
5th Nov. —	45	74	54	53	19	245	34	58	92	November —	21	30	51
3d Dec. —	47	76	55	54	18	250	25	39	64	December —	25	36	61
7th Jan. 1843	55	75	58	57	17	262	35	63	98	January 1843	13	24	37
4th Feb. —	58	82	73	58	21	292	49	59	108	4th Feb. —	13	23	36

* School not opened.

† Total given by Clerk, 276, but it appears erroneous.

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

	DATE.	Total Number of Paupers relieved in the Workhouse during the First Week in every Month. Number of Inmates. Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Number receiving Instruction in the First Week of every Month. Male.	Female.	Total.	MONTH.	Number in the Hospital or Infirmary in each Month. Males.	Females.	Total
SKIBBEREEN UNION.														
	No Return being made by the Clerk, the following is extracted from Information in the Office of the Commission.													
Number in Workhouse on	9th April 1842	36	27	8	9	3	85	—	—	—				
	7th May —	86	62	21	16	12	197	—	—	—				
	4th June —	141	90	44	41	9	325	—	—	—				
	9th July —	176	104	68	54	19	421	—	—	—	9th July 1842	—	—	42
	6th Aug. —	177	100	59	48	11	395	—	—	—	6th August —	—	—	41
	3d Sept. —	158	88	53	43	9	351	—	—	—	3d Sept. —	—	—	44
	1st Oct. —	140	91	54	42	12	339	—	—	—	1st October —	—	—	39
	5th Nov. —	132	90	59	47	16	344	—	—	—	5th Nov. —	—	—	47
	3d Dec. —	110	86	41	40	16	293	—	—	—	3d Dec. —	—	—	53
	7th Jan. 1843	100	74	38	35	15	262	—	—	—	7th Jan. 1843	—	—	47
	11th Feb. —	101	74	39	34	15	263	—	—	—	11th Feb. —	—	—	45
SLIGO UNION.														
Week ended Saturday	1st Jan. 1842	16	15	6	5	1	43	—	—	—	January 1842	—	—	—
	5th Feb. —	33	44	29	27	8	141	16	22	38	February —	15	16	31
	5th Mar. —	38	41	32	32	8	151	19	22	41	March —	22	20	42
	2d April —	42	52	42	45	10	191	28	30	58	April —	20	22	42
	7th May —	43	63	61	48	12	227	29	43	72	May —	12	15	27
	4th June —	56	80	73	56	15	280	32	51	83	June —	17	22	39
	2d July —	60	99	93	77	17	346	51	68	119	July —	24	26	50
	6th Aug. —	73	120	130	105	26	454	58	81	139	August —	23	24	47
	3d Sept. —	56	99	113	92	21	381	63	78	141	September —	22	23	45
	1st Oct. —	57	93	99	84	19	352	54	67	121	October —	21	25	46
	5th Nov. —	53	80	90	71	20	314	44	63	107	November —	23	27	50
	3d Dec. —	55	77	91	80	14	317	50	60	110	December —	23	25	48
	7th Jan. 1843	55	79	88	90	11	323	60	58	118	January 1843	19	21	40
	4th Feb. —	62	90	99	102	12	365	72	71	143	February —	26	29	55
STRABANE UNION.														
Week ended Saturday	20th Nov. 1841	5	6	—	—	—	11	—	—	—	November 1841	6	11	17
	4th Dec. —	35	56	17	21	4	133	15	21	36	December —	10	15	25
	1st Jan. 1842	71	133	33	42	7	286	28	41	69	January 1842	18	23	41
	5th Feb. —	82	131	38	48	7	306	36	43	79	February —	15	25	40
	5th Mar. —	91	135	44	55	9	334	47	52	99	March —	15	21	36
	2d April —	95	129	47	61	11	343	46	57	103	April —	20	34	54
	7th May —	89	118	42	50	12	311	38	44	82	May —	19	33	52
	4th June —	91	122	43	55	14	325	43	46	89	June —	20	31	51
	2d July —	103	141	47	56	18	365	43	55	98	July —	17	33	50
	6th Aug. —	103	140	55	61	17	376	55	57	112	August —	14	29	43
	3d Sept. —	85	114	48	55	17	319	37	48	85	September —	15	25	40
	1st Oct. —	79	110	37	52	16	294	33	48	81	October —	16	23	39
	5th Nov. —	72	110	29	45	13	269	26	41	67	November —	15	21	36
	3d Dec. —	88	134	49	60	18	349	45	56	101	December —	17	31	48
	7th Jan. 1843	97	127	50	56	18	348	33	45	78	January 1843	21	27	48
	4th Feb. —	91	125	52	56	14	338	48	55	103	February —	18	27	45
THURLES UNION.														
Week ended Saturday	3d Dec. 1842	25	19	14	9	3	70	—	—	—	November 1842	7	10	17
	7th Jan. 1843	41	40	47	27	8	163	—	—	—	December —	32	13	45
	4th Feb. —	57	56	61	37	10	221	51	37	88	January 1843	18	22	40

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

	Total Number of Paupers relieved in the Workhouse during the First Week in every Month.						Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
		Number of Inmates.				Total Number relieved during the Week.							
	DATE.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
TIPPERARY.													
Week ended Saturday	3d July 1841	13	11	5	2	3	34			July 1841	18	16	34
	7th Aug. —	74	71	52	43	15	255			August —	24	37	61
	4th Sept. —	79	94	81	69	18	341			September —	37	23	60
	2d Oct. —	82	101	76	67	17	343	None.		October —	22	17	39
	6th Nov. —	83	124	87	71	22	387			November —	16	14	30
	4th Dec. —	97	139	100	83	30	449			December —	13	11	24
	1st Jan. 1842	106	163	128	115	38	550			January 1842	22	14	36
	5th Feb. —	117	169	142	122	41	591			February —	16	3	19
	5th Mar. —	121	170	140	117	43	591	80	119	199	March —	9	12	21
	2d April —	112	150	132	111	41	546	80	106	186	April —	10	14	24
	7th May —	105	134	110	107	39	495	No Report.			May —	15	13	28
	4th June —	104	128	117	117	33	499	109	98	207	June —	21	9	30
	2d July —	124	154	159	138	45	620	136	79	215	July —	57	34	91
	6th Aug. —	112	149	151	133	44	589	103	106	209	August —	45	27	72
	3d Sept. —	82	107	112	98	32	431	69	54	123	September —	25	20	45
	1st Oct, —	62	99	85	88	24	358	67	64	131	October —	19	24	43
	5th Nov. —	72	108	101	94	27	402	83	59	142	November —	15	24	39
	3d Dec. —	82	114	116	104	28	444	73	76	149	December —	29	31	60
	7th Jan. 1843	95	128	140	117	35	515	96	98	194	January 1843	24	29	53
	4th Feb. —	120	152	158	130	42	602	115	114	229				
TRIM.													
Week ended Saturday	16th Oct. 1841	5	4	—	1	—	10	—	—	—	October 1841	6	8	14
	12th Nov. —	19	23	8	8	3	61	—	—	—	November —	18	14	32
	10th Dec. —	35	47	36	17	11	146	—	—	—	December —	26	26	52
	8th Jan. 1842	43	62	52	24	13	194	—	—	—	January 1842	23	25	48
	12th Feb. —	43	65	50	28	15	199	—	—	—	February —	31	33	64
	12th Mar. —	41	76	63	39	20	239	43	37	80	March —	30	39	69
	9th April —	38	66	59	37	20	220	47	45	92	April —	47	47	94
	7th May —	36	68	57	35	19	215	45	42	87	May —	32	33	65
	11th June —	52	73	66	48	18	257	55	50	105	June —	37	26	63
	9th July —	50	81	85	55	19	290	70	65	135	July —	49	24	73
	13th Aug. —	50	78	82	55	17	282	71	65	136	August —	44	20	64
	10th Sept. —	28	52	57	38	13	188	48	47	95	September —	20	23	43
	8th Oct. —	27	54	61	36	13	191	48	46	94	October —	21	19	40
	12th Nov. —	26	51	62	35	11	185	50	43	93	November —	17	15	32
	10th Dec. —	31	57	65	41	13	207	54	50	104	December —	34	25	59
	7th Jan. 1843	36	63	69	41	15	224	56	50	106	January 1843	30	18	48
	4th Feb. —	40	73	78	44	16	251	65	56	121	February —	19	18	37
TULLAMORE UNION.													
Week ended Saturday	11th June 1842	33	34	26	22	6	121	17	18	35	June 1842	51	56	107
	2d July —	66	93	91	71	16	337	45	55	100	July —	54	60	114
	6th Aug. —	86	174	166	145	36	607	87	82	169	August —	60	68	128
	3d Sept. —	71	129	118	102	29	449	70	70	140	September —	50	58	108
	1st Oct. —	64	99	88	90	21	362	56	57	113	October —	46	58	104
	5th Nov. —	61	101	84	89	26	361	59	58	117	November —	47	79	126
	3d Dec. —	71	113	89	95	25	393	52	47	99	December —	35	59	94
	7th Jan. 1843	78	142	93	112	34	464	66	71	137	January 1843	35	48	83
	4th Feb. —	96	162	120	131	38	547	78	98	176	February —	23	30	53
WATERFORD UNION.													
Saturday	24th April 1841	25	39	19	10	7	100	19	10	29	April 1841	13	13	26
	8th May —	50	57	37	22	9	175	38	23	61	May —	31	34	65
	5th June —	84	104	57	34	10	289	58	34	92	June —	33	31	64
	3d July —	81	140	74	43	16	354	77	43	120	July —	27	24	51
	7th Aug. —	125	196	88	55	18	482	88	56	144	August —	19	21	40

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Return from the Clerks of the Unions)—*continued.*

	Total Number of Paupers relieved in the Workhouse during the First Week in every Month.						Number receiving Instruction in the First Week of every Month.			Number in the Hospital or Infirmary in each Month.			
	DATE.	Number of Inmates.					Total Number relieved during the Week.	Male.	Female.	Total.	MONTH.	Males.	Females.	Total.
		Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.								
WATERFORD UNION —*cont.*														
Week ended Saturday	4th Sept. 1841	137	222	86	52	15	512	88	53	141	September 1841	36	31	67
	2d Oct. —	146	215	86	55	17	519	87	56	143	October —	33	35	68
	6th Nov. —	141	207	86	51	20	505	86	51	137	November —	38	43	81
	4th Dec. —	148	221	95	51	22	537	96	53	149	December —	49	47	96
	1st Jan. 1842	171	226	97	64	28	586	98	65	163	January 1842	32	35	67
	5th Feb. —	184	252	110	74	33	653	113	76	189	February —	36	42	78
	5th Mar. —	188	259	115	73	39	674	115	73	188	March —	42	45	87
	2d April —	194	274	126	75	44	713	133	82	215	April —	43	53	96
	7th May —	167	241	105	53	34	600	112	56	168	May —	35	48	83
	4th June —	166	237	112	59	34	608	113	59	172	June —	47	38	85
	2d July —	161	236	116	66	37	616	121	71	192	July —	40	40	80
	6th Aug. —	173	260	126	79	49	687	129	82	211	August —	35	49	84
	3d Sept. —	175	248	129	74	42	668	130	74	204	September —	37	42	79
	1st Oct. —	169	251	132	80	45	677	132	81	213	October —	47	44	91
	5th Nov. —	167	237	124	81	41	650	124	83	207	November —	35	32	67
	3d Dec. —	171	238	124	77	31	641	124	78	202	December —	34	35	69
	7th Jan. 1843	162	231	112	66	36	607	114	66	180	January 1843	39	32	71
	4th Feb. —	156	224	101	56	31	568	101	57	158	February —	39	28	67
WEXFORD UNION.														
Week ended Saturday	6th Aug. 1842	32	33	18	7	7	97	—	—	—	July 1842	4	1	5
	3d Sept. —	51	45	21	13	6	136	17	6	23	August —	20	16	36
	8th Oct. —	49	46	21	12	6	134	19	12	31	September —	25	21	46
	5th Nov. —	51	40	21	15	6	133	19	14	33	October —	26	15	41
	3d Dec. —	59	48	28	22	9	166	22	15	37	November —	34	21	55
	7th Jan. 1843	63	65	38	30	12	208	33	28	61	December —	30	28	58
	4th Feb. —	76	76	48	42	12	254	40	35	75	January 1843	33	40	73
											February —	5	4	9

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

SUMMARY.

TOTAL NUMBER of PAUPERS RELIEVED in WORKHOUSES in IRELAND at the Periods stated, up to 4th February 1843.*

DATE.	Number of Workhouses open, and included in Summary.	Total Number of Paupers relieved in the Workhouse during the First Week in every Month. Number of Inmates. Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number relieved during the Week.	Number receiving Instruction in the First Week of every Month. Male.	Female.	Total.	Number in the Hospital or Infirmary in each Month. MONTH.	Males.	Females.	Total.†
First Week in — March 1840	1	241	663	239	259	53	1,455	267	271	538	——	—	—	—
April —	2	280	693	247	269	64	1,553	266	271	537	April 1840	59	57	116
May —	3	790	1,389	343	365	85	2,972	270	271	541	May —	116	146	262
June —	3	1,014	2,058	564	558	127	4,321	306	308	614	June —	202	425	627
July —	3	1,024	2,079	588	589	129	4,409	435	426	861	July —	198	433	631
August —	3	1,055	2,119	630	597	136	4,537	476	438	914	August —	224	377	601
Sept. —	3	1,022	2,111	635	605	149	4,522	480	459	939	Sept. —	214	379	593
October —	3	1,023	2,201	683	644	167	4,718	508	485	993	October —	260	469	729
Nov. —	4	1,063	2,265	726	668	174	4,896	524	473	997	Nov. —	368	598	966
Dec. —	4	1,199	2,521	816	770	187	5,493	482	482	964	Dec. —	374	652	1,026
Jan. 1841	5	1,339	2,657	853	796	167	5,812	530	489	1,019	Jan. 1841	413	660	1,073
Feb. —	6	1,479	2,950	974	929	195	6,527	623	588	1,211	Feb. —	451	688	1,139
March —	10	1,661	3,267	1,110	1,037	220	7,295	690	639	1,329	March —	552	786	1,338
April —	12	1,719	3,402	1,229	1,133	242	7,725	775	650	1,425	April —	584	779	1,363
May —	14	1,800	3,451	1,336	1,189	260	8,036	799	730	1,529	May —	590	803	1,393
June —	16	2,038	3,725	1,499	1,275	304	8,841	966	851	1,817	June —	663	887	1,566
July —	20	2,175	3,854	1,613	1,378	330	9,350	1,225	1,074	2,299	July —	783	1,017	1,769
August —	22	2,439	4,145	1,769	1,563	401	10,317	1,317	1,241	2,558	Aug. —	871	1,224	2,114
Sept. —	24	2,491	4,411	1,937	1,647	441	10,927	1,418	1,467	2,885	Sept. —	899	1,159	2,076
Oct. —	27	2,516	4,534	1,995	1,706	453	11,204	1,449	1,484	2,933	Oct. —	994	1,203	2,244
Nov. —	31	2,684	4,853	2,130	1,836	506	12,009	1,507	1,542	3,049	Nov. —	1,065	1,399	2,508
Dec. —	33	3,103	5,677	2,526	2,179	616	14,101	1,710	1,723	3,433	Dec. —	1,068	1,505	2,597
Jan. 1842	41	3,624	6,293	2,930	2,533	703	16,083	1,927	1,894	3,821	Jan. 1842	1,575	1,805	3,481
Feb. —	46	4,321	7,176	3,605	3,149	868	19,119	2,283	22,288	4,571	Feb. —	1,657	2,093	3,799
March —	50	4,535	7,543	4,003	3,445	929	20,455	2,725	2,723	5,448	March —	1,825	2,219	4,164
April —	55	4,631	7,757	4,249	3,603	970	21,210	2,887	2,824	5,711	April —	1,991	2,389	4,485
May —	63	4,702	7,827	4,402	3,666	1,005	21,602	3,116	2,895	6,011	May —	1,964	2,553	4,606
June —	68	5,671	9,086	5,507	4,642	1,352	26,258	3,722	3,456	7,178	June —	2,409	2,826	5,371
July —	77	7,342	11,333	7,975	6,662	1,987	35,299	5,234	4,965	10,199	July —	2,819	3,318	6,335
August —	79	7,490	11,893	8,518	7,185	2,190	37,276	5,977	6,113	12,090	August —	2,763	3,401	6,232
Sept. —	81	5,788	9,733	6,630	5,594	1,668	29,413	4,831	4,809	9,640	Sept. —	2,508	3,136	5,691
October —	85	5,366	9,170	6,076	5,261	1,487	27,360	4,590	5,106	9,696	October —	2,625	3,060	5,744
Nov. —	85	5,406	9,155	5,993	5,047	1,467	27,068	4,533	4,911	9,444	Nov. —	2,420	3,072	5,560
Dec. —	88	6,228	10,176	6,802	5,658	1,637	30,501	5,170	5,251	10,421	Dec. —	2,787	3,489	6,347
Jan. 1843	92	6,798	10,011	7,488	6,288	1,810	33,395	5,684	5,724	11,408	Jan. 1843	2,968	3,826	6,908
Feb. —	92	7,455	12,127	8,296	6,985	2,087	36,950	6,426	5,930	12,356	Feb. —	—	—	—

* Exclusive of Dundalk and Skibbereen, Returns not being received for the Periods referred to.

† Some of the Returns not having distinguished the Number of Males and Females respectively in Hospital, the Totals in the last Column are not always e Sum of the Two preceding Columns. But the Summary is nevertheless a correct Statement of the Numbers of each Class, where distinguished, and of the otal in all Cases.

III.—PAUPERS IN WORKHOUSES, IRELAND.—(Returns from the Clerks of the Unions)—*continued.*

LIST of WORKHOUSES in which PAUPERS had not been received at the Date of the Order.

ANTRIM UNION.	GLENTIES UNION.
ATHY UNION.	INISHOWEN UNION.
BALLINA UNION.	KANTURK UNION.
BALLYMENA UNION.	KENMARE UNION.
BALLYMONEY UNION.	KILLARNEY UNION.
BALLYSHANNON UNION.	LETTERKENNY UNION.
BANTRY UNION.	LISNASKEA UNION.
CAHIRCIVEEN UNION.	LISTOWEL UNION.
CARLOW UNION.	LOWTHERSTOWN UNION.
CARRICKMACROSS UNION.	MACROOM UNION.
CASTLEREA UNION.	MILFORD UNION.
CLIFDEN UNION.	MOUNTMELICK UNION.
CLOGHER UNION.	ROSCOMMON UNION.
CLONES UNION.	STANORLAR UNION.
DONEGAL UNION.	SWINEFORD UNION.
DUNFANAGHY UNION.	TRALEE UNION.
DUNGARVAN UNION.	TUAM UNION.
ENNISKILLEN UNION.	WESTPORT UNION.

IV.

UNION OFFICERS, IRELAND.

Return of the paid Officers belonging to each Poor-house, and the Salaries received by each of them; showing also the Payment or Allowances made to any Valuator, Collector, or other Person employed by the Union.

IV.—UNION OFFICERS, IRELAND.

RETURN of the PAID OFFICERS belonging to each POOR-HOUSE, and the SALARIES received by each o
employed b

NAME OF UNION.	Number of Paupers for which the Workhouse is calculated.	OFFICERS AND SALARIES.										
		Clerk.	Work-house Master.	Matron.	Porter.	Medical Officers.		Chaplains.			School-master.	School-mistress.
						Number.	Salaries.	Established Church.	Roman Catholic.	Presby-terian.		
		£	£	£	£		£	£	£	£	£	£
ABBEYLEIX	500	60	40	25	10	1 1	40 20	20	40	- -	15	10
ANTRIM	700	40	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
ARDEE	600	40	40	20	10	1	40	20	35	- -	20	15
ARMAGH	1,000	60	40	20	12	1	50	35	35	35	20	15
ATHLONE	900	40	40	30	10	1	40	20	40	- -	20	15
ATHY	600	40	—	—	—	—	—	—	—	—	—	—
BAILIEBOROUGH	600	50	35	20	8	1	35	25	40	25	20	16
BALLINA	1,200	40	50	25	10	1	50	- -	- -	- -	- -	- -
BALLINASLOE	1,000	63	50	25	10	1	75	30	50	- -	15	10
BALLINROBE	800	40	40	20	10	1	40	20	50	- -	13	9
BALLYCASTLE	300	30	40	20	10	1	30	20	20	20	- -	10
BALLYMENA	900	40	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
BALLYMONEY	700	40	35	25	12*l.*10*s.*	1	30	30	30	30	15	15
BALLYSHANNON	500	25	20	15	6	1	30	- -	- -	- -	- -	- -
BALROTHERY	400	No Return from Clerk.										
BALTINGLASS	500	70	40	25	12	1	40	25	- -	- -	12	8
BANBRIDGE	800	60	40	25	10	1	40	25	25	25	20	15
BANDON	900	60	40	20	10	1 1	45 15	50	50	- -	18	12

IV.—UNION OFFICERS, IRELAND.

...em; showing also the PAYMENT or ALLOWANCES made to any VALUATOR, COLLECTOR, or other PERSON ...e UNION.

OFFICERS AND SALARIES.					OTHER OFFICERS, AND OBSERVATIONS.
Vaccinators.		Collectors.		Revising Valuator.	
Number	Rate of Remuneration.	Number	Rate of Remuneration.		
				£	
7	1s. for each Case -	3	4d. in the Pound on the Amount collected - -	20	Assistant Master, at 1l. per Month } temporarily. Assistant Matron - 4l. per Annum } Tailor - 10l. — Broguemaker - 10l. —
8	1s. for each Case -	6	3 at 5d. in the Pound 2 at 4d. — 1 at 3½d. —	—	
5	1s. each Case of 200, and 6d. each above that Number -	2	4d. in the Pound -	—	
10	1s. each Case of 200, and 6d. each above that Number -	7	6d. in the Pound -	10s. 6d. per Day for One Revision	Shoemaker, 6s. per Week, with Rations, to commence 27th March.
4	1s. each Case of 200, and 6d. each above that Number -	6	6d. in the Pound -	—	
—	—	—	—	—	
4	1s. each Case of 200, and 6d. each above that Number -	6	4d. in the Pound -	- -	Hospital Nurse, 12l. per Annum.
8	1s. for each Case -	5	6d. in the Pound -	—	
1	1s. each Case of 200, and 6d. each above that Number -	6	6d. in the Pound -	£25 for 1st Rate, £20 for any subsequent Rate -	Assistant Schoolmaster, 12l. 12s. per Annum. Shoemaker, 8s. } Tailor, 6s. } per Week. Nurse-tender, 10l. per Annum.
7	1s. each Case of 200, and 6d. each above that Number -	4	6d. in the Pound -	- -	Nurse-tender, 10l. per Annum.
- -	- - -	1	5d. in the Pound -	—	
9	1s. each Case of 200, and 6d. each above that Number -	—	—	—	
1	6d. each Case - -				
1	10d. each Case of 200, and 6d. each above that Number -	4	5d. in the Pound -	—	
2	1s. each Case of 200, and 6d. each above that Number -				
4	1s. each Case of 200, and 6d. each above that Number -	4	3d. 4d. and 6d. in the Pound - -	—	
4	1s. each Case - -	4	5d. in the Pound -	*25	Servant, 4l. per Annum, and Rations. Shoemaker, 1s. 4d. } Tailor, 1s. 4d. } per Day. Nurse-tender, 8l. per Annum, and Rations.
7	1s. each Case of 200, and 6d. each above that Number -	22	6d. in the Pound -	—	
- -	- - - -	2	1 at 6d. in the Pound 1 at 5d. in the Pound	40	Hospital Nurse, 9l. 2s. per Annum. Assistant ditto, 6l. 10s. — Barber, - 6l. — Messenger, - 2l. 12s. — (Messenger discontinued 1st March.)

IV.—UNION OFFICERS, IRELAND.——(Return of paid Officers and their Salaries)—*continued.*

NAME OF UNION.	Number of Paupers for which the Workhouse is calculated.	OFFICERS AND SALARIES.										
		Clerk.	Work-house Master.	Matron.	Porter.	Medical Officers.		Chaplains.			School-master.	Schoolmistress.
						Number.	Salaries.	Established Church.	Roman Catholic.	Presbyterian.		
		£	£	£	£		£	£	£	£	£	£
BANTRY	600	30	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
BELFAST	1,000	60	50	30	12	1	60	35	35	35	30	25
BOYLE	700	60	50	25	15	1	40	20	30	- -	20	15
CAHIRCIVEEN	400	25	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
CALLAN	600	50	40	20	10	1	40	20	40	- -	15 with Rations.	12 with Ration
CARLOW	800	40	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
CARRICKMACROSS	500	40	30	20	10	1	35	- -	- -	- -	20 with Rations.	15 with Ration
CARRICK-ON-SHANNON	800	40	50	25	10	1	40	20	40	- -	15	10
CARRICK-ON-SUIR	500	55	50	35	10	1	40	30	50	- -	- -	15
CASHEL	700	40	40	20	10	1	50	25	50	- -	15	12
CASTLEBAR	700	40	35	15	8	1	40	20	40	- -	- -	-
CASTLEBLAYNEY	800	40	30	20	10	1	35	25	25	25	20	15
CASTLEDERG	200	One Person, 40		20	10	1	35	20	20	20	- -	12
CASTLEREA	1,000	40	45	20	10	1	40	- -	- -	- -	- -	-
CAVAN	1,200	50	60	45	15	1 1	50 25	30	50	- -	18	14
CELBRIDGE	400	40	45	20	18	1	40	25	40†	- -	10	15
CLIFDEN	300	No Return from Clerk.										
CLOGHEEN	500	40	40	25	10	1	40	20	40	- -	15	10
CLOGHER	500	30	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
CLONES	600	40	30	20	10	1	30	- -	- -	- -	- -	-
CLONMEL	600	52	45	25	4	1 1	50 25	30	50	- -	20	15
COLERAINE	700	40	40	20	10	1	40	30	30	30	20	15

IV.—UNION OFFICERS, IRELAND.——(Return of paid Officers and their Salaries)—*continued.*

OFFICERS AND SALARIES.					OTHER OFFICERS, AND OBSERVATIONS.
Vaccinators.		Collectors.		Revising Valuator.	
Number	Rate of Remuneration.	Number	Rate of Remuneration.		
				£	
3	6*d.* each Case	—	—	—	
6	1*s.* each Case of 200, and 6*d.* each above that Number	4	4*d.* in the Pound in Belfast Division, and 5*d.* in the Pound in the rural Districts	2 at 12*s.* each per Day	Assistant Clerk, 12*s.* per Week, temporarily. Superintendent, for laying out and cropping Workhouse Grounds, 8*s.* per Week, temporarily.
6	1*s.* each Case of 200, and 6*d.* each above that Number	9	9*d.* in the Pound for the first 3 Months from receiving Books, and 5*d.* after that Period	- -	Original Valuator, 180*l.*, included in Return of Expenditure.
2	1*s.* each Case of 200, and 6*d.* each above that Number	2	5*d.* in the Pound	—	
1	1*s.* each Case of 200, and 6*d.* each above that Number	3	4*d.* in the Pound for First Rate 6*d.* in the Pound for Second Rate	- -	Cook, at 4*l.* per Annum, with Rations. Nurse-tender, at 6*l.* per Annum, with Rations, and Suit of Pauper Clothing.
7	1*s.* for each Case	- -	- - -	*	* Original Valuator, 40*s.* per 1,000 Statute Acres.
3	1*s.* each Case of 200, and 6*d.* each above that Number	3	6*d.* in the Pound	—	
6	1*s.* each Case of 200, and 6*d.* each above that Number	8	4 Divisions at 5*d.* in Pound 1 — 4½*d.* — 4 — 4*d.* — 6 — 3½*d.* —	—	
1	1*s.* each Case of 200, and 6*d.* each above that Number	3	5*d.* in the Pound	- -	Servant, 4*l.* per Annum. Nurse-tender, 8*l.* per Annum.
5	1*s.* each Case	4	6*d.* in the Pound	- -	Nurse-tender, 10*l.* per Annum, and Rations.
4	1*s.* each Case of 200, and 6*d.* each above that Number	4	6*d.* in the Pound	—	
5	6*d.* for each Case	3	6*d.* in the Pound	—	
2	1*s.* for each Case	2	6*d.* in the Pound	5	
6	1*s.* each Case not exceeding 200	14	7 Divisions at 6*d.* in Pound 3 — 5½*d.* — 6 — 5*d.* — 1 — 4½*d.* — 1 — 3½*d.* —	—	
9	1*s.* each Case up to 200	7	4*d.* in the Pound	- -	Head Nurse in Hospital - 8*l.* 0*s.* per Ann. Assistant Do. - - 5*l.* 5*s.* — 2d Assistant Do. - - 5*l.* 5*s.* — Assistant Do. in Infirm Ward 5*l.* 5*s.* —
8	1*s.* each Case	3	6*d.* in the Pound	- -	† The Commissioners offered 40*l.* per Annum; the Chaplain, though he officiates, has not accepted of it.
5	1*s.* each Case	1	6*d.* in the Pound	—	
4	1*s.* each Case of 200, and 6*d.* each above that Number, except in One Division, wherein the Remuneration is 6*d.* each Case	—	—	—	
4	1*s.* each Case of 100, and 6*d.* each above that Number	5	3*d.* in the Pound	- -	Original Valuators at 2*l.* 10*s.* per Thousand Statute Acres. See Return of Expenditure.
1	6*d.* each Case	3	2 at 6½*d.* in the Pound 1 at 6*d.* in the Pound	- -	Assistant Master at - - 18*l.* per Ann. Hospital Nurse - - - 10*l.* — Female Superintendent of Lunatic Ward - - - - 8*l.* —
4	1*s.* each Case of 200, and 6*d.* each above that Number	5	6*d.* in the Pound	- -	Hospital Nurse, 7*l.* per Annum.

IV.—UNION OFFICERS, IRELAND.——(Return of paid Officers and their Salaries)—*continued.*

NAME OF UNION.	Number of Paupers for which the Workhouse is calculated.	OFFICERS AND SALARIES.										
		Clerk.	Workhouse Master.	Matron.	Porter.	Medical Officers.		Chaplains.			Schoolmaster.	Sch mist
						Number.	Salaries.	Established Church.	Roman Catholic.	Presbyterian.		
		£	£	£	£		£	£	£	£	£	
COOKSTOWN - -	600	40	35	25	10	1	40	30	30	30	15	1
COOTEHILL - -	800	40	40	25	10	1	50	30	40	- -	20	1
CORK - - - -	2,000	80	80	50	25	1 1	70 60	50	50	- -	30	2
DONEGAL - -	500	35	30	20	10	1	35	- -	- -	- -	- -	-
DOWNPATRICK - -	1,000	65	40	25	10	1	45	- -	- -	- -	25	2
DROGHEDA - -	800	55	40	20	10	1	50	20	50	- -	20	1
DUBLIN (North) -	2,000	100 with Rations and Apartments.	80	40	26	2 1	100 each 60 with Rations.	50	75	- -	26	2
DUBLIN (South) - -	2,000	100	90	50	26	2 1	100 each 60	50	75	- -	26	2
DUNDALK - -	800	No Return from Clerk.										
DUNFANAGHY - -	300	20	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
DUNGANNNON - -	800	40	35	25	10	1	50	30	30	30	20	15
DUNGARVAN - -	600	40	‡40	‡25	‡10	1	‡40	- -	- -	- -	- -	-
DUNMANWAY - -	400	25	30	20	10	1	30	- -	- -	- -	- -	§
DUNSHAUGHLIN - -	400	50	45	30	18	1	50	20	50	- -	15	10
EDENDERRY - -	600	50	40	30	10	1	40	20	40	- -	12	9
ENNIS - - - -	800	60	45	25	10	1 1	50 25	25	50	- -	15	15

IV.—UNION OFFICERS, IRELAND.——(Return of paid Officers and their Salaries)—*continued.*

OFFICERS AND SALARIES.

Vaccinators.		Collectors.		Revising Valuator.	OTHER OFFICERS, AND OBSERVATIONS.
Number	Rate of Remuneration.	Number	Rate of Remuneration.		
				£	
- -	- - - -	1	6*d.* in the Pound -	*20	* Appointed till 1st March 1843.
6	1*s.* each Case of 200, and 6*d.* each above that Number - -	3	4*d.* in the Pound -	—	
- -	- - - -	3	Cork Division,—1 at 6*d.* in the Pound - Rural Divisions,—2 at 9*d.* in the Pound -	100	Storekeeper - - - - 50*l.* 0*s.* per Ann Cook - - - - 18*l.* 5*s.* — 3 Hospital Nurse-tenders, each - - 10*l.* 8*s.* — 3 Ward Masters, each - - - 10*l.* 8*s.* — 2 Ward Mistresses, each - - - 7*l.* 16*s.* — 1 Shoemaker - - - - 10*l.* 8*s.* — 1 Sempstress - - - - 7*l.* 16*s.* — 1 Searcher for Females, with Rations and Residence - - - - 7*l.* 16*s.* —
5	1*s.* each Case of 200, and 6*d.* each above that Number - -	4	2 at 6*d.* in the Pound 2 at 9*d.* in the Pound	—	
8 1 1 1	At 1*s.* At 10*d.* At 8*d.* At 6*d.*	7	2 at 5*d.* in the Pound 5 at 6*d.* in the Pound	- -	† All Cases after the first 200 to be paid for at the Rate of 6*d.* per Case.
4	1*s.* each Case of 200, and 6*d.* each above that Number - -	5	5*d.* in the Pound for First Rate - - 6*d.* in the Pound for Second Rate - -	- -	1 Fireman for Steam Cooking Apparatus, at 9*s.* per Week.
5	1*s.* for each Case -	4	City Division. 1st Fifth, 1 per Cent. 2d — 1½ — 3d — 2½ — 4th — 5 — 5th — 7½ — Rural Divisions. First ¼, 2½ per Cent. Next ¼, 5 — Last ¼, 10 —	60	Assistant Master - 50*l.* Assistant Matron - 15*l.* Assistant School-master - 15*l.* Assistant School-mistress - 15*l.* Superintendent of Children - 10*l.* Laundress - - 15*l.* per Annum. Head Nurse - 10*l.* Cook - - - 15*l.* 4 Wardmasters, each 8*l.* Gardener - - 12*l.* Tailor - - - 39*l.* Shoemaker - - 39*l.* Baker - - - 52*l.* Barber - - 26*l.* per Annum.
5	1*s.* each Case of 100, and 6*d.* each above that Number - -	4	1st Fifth, 1 per Cent. 2d — 1½ — 3d — 2½ — 4th — 5 — 5th — 7½ —	150	Assist. Master 50*l.* 0*s.* — Matron 25*l.* 0*s.* Superinten. of Children - 25*l.* 0*s.* Storekeeper 32*l.* 10*s.* Assist. School-master - 20*l.* 0*s.* Assist. School-mistress - 15*l.* 0*s.* Hospital Nurse 15*l.* 0*s.* Laundress - 15*l.* 0*s.* Assist. Laundress - 10*l.* 8*s.* per Annum. Cook - - 15*l.* 0*s.* Male Lunatic Keeper - 12*l.* 12*s.* Female Do. - 6*l.* 6*s.* Shoemaker - 10*l.* 0*s.* Tailor - - 39*l.* 0*s.* 2 Wardmasters, each - 10*l.* 0*s.* Infirm Nurse - 12*l.* 0*s.* Sempstress - 13*l.* 0*s.* Gardener - - 26*l.* 0*s.* Barber - - 26*l.* 0*s.* per Annum.
2	1*s.* each Case of 200, and 6*d.* each above that Number - -	—	—	—	
5	1*s.* each Case of 200, and 6*d.* each above that Number - -	2	6*d.* in the Pound -	—	
3	1*s.* for each Case -	2	6*d.* in the Pound -	- -	‡ Salary not yet commenced, Workhouse not being open. Court House Keeper, 2*l.* per Annum.
2	1*s.* each Case of 200, and 6*d.* each above that Number - -	1	4½*d.* in the Pound -	7	§ One of the Inmates.
5	1*s.* each Case of 200, and 6*d.* each above that Number - -	4	4*d.* in the Pound, 1st ¼ 6*d.* — 2d ¼ 8*d.* — last ¼	- -	Nurse-tender, 10*l.* per Annum. Cook - 10*l.* —
4	1*s.* each Case of 200, and 6*d.* each above that Number - -	6	2 at 4*d.* in the Pound 3 at 5*d.* — 1 at 6*d.* —	30	Laundress, 4*l.* per Annum. Hospital Nurse, 1*s.* 6*d.* per Week. Tailor - 9*s.* 0*d.* — Shoemaker - 10*s.* 0*d.* — Wardmaster - 7*s.* 6*d.* —
- -	- - - -	6	5 at 6*d.* in the Pound 1 at 3*d.* —	60	Shoemaker, 10*l.* per Annum. Tailor - 10*l.* — Weaver - 5*l.* — and 10*l.* from 1st of May.

IV.—UNION OFFICERS, IRELAND.——(Return of paid Officers and their Salaries)—*continued.*

NAME OF UNION.	Number of Paupers for which the Workhouse is calculated.	OFFICERS AND SALARIES.										
		Clerk.	Work-house Master.	Matron.	Porter.	Medical Officers.		Chaplains.			Schoolmaster.	Sch mis
						Number.	Salaries.	Established Church.	Roman Catholic.	Presbyterian.		
		£	£	£	£		£	£	£	£	£	
ENNISCORTHY	600	52	40	25	10	1	50	30	50	- -	10	1
ENNISKILLEN	1,000	40	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
ENNISTYMON	600	50	30	20	10	2	25 each	- -	40	- -	15	1
FERMOY	900	60	60	30	10	1 1	40 20	25	50	- -	20	1
GALWAY	1,000	50	50	25	10	1	50	20	50	- -	15	1
GLENTIES	500	20	—	—	—	—	—	—	—	—	—	—
GOREY	500	45	40	25	10	1	50	25	40	- -	12	14
GORT	500	35	40	18	8	1	50	- -	40	- -	8	-
GORTIN	200	‡	‡	‡	8	1	30	20	20	20	- -	10
GRANARD	600	30	30	25	10	1	40	20	40	- -	12	10
INISHOWEN	600	30	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
KANTURK	800	40	—	—	—	—	—	—	—	—	—	—
KELLS	600	40	30	20	10	1	40	20	40	- -	20	15
KENMARE	500	25	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
KILKEEL	300	40	30	20	10	1	25	20	20	- -	20	-
KILKENNY	1,300	60	60	25	15	3	25 each	30	60	- -	25	20
KILLARNEY	800	30	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
KILMALLOCK	800	60	45	30	10	1 1	50 25	25	40	- -	30	15
KILRUSH	800	60	30	20	8	1	40	25	40	- -	10	6
KINSALE	500	50	40	23*l.* 13*s.*	10	1	50	25	- -	- -	15	10
LARNE	400	30	30	15	10	1	30	25	25	25	- -	15
LETTERKENNY	500	40	- -	- -	- -	- -	- -	- -	- -	- -	- -	-

IV.—UNION OFFICERS, IRELAND.——(Return of paid Officers and their Salaries)—*continued.*

OFFICERS AND SALARIES.						OTHER OFFICERS, AND OBSERVATIONS.
Vaccinators.		Collectors.		Revising Valuator.		
Number	Rate of Remuneration.	Number	Rate of Remuneration.			
				£		
4	1*s.* each Case of 200, and 6*d.* each above that Number - -	4	4*d.* in the Pound -	30		
8	1*s.* each Case of 200, and 6*d.* each above that Number - -	- -	- - -	-	-	Original Valuator, 1*l.* 16*s.* per Thousand Statute Acres. See Return of Expenditure.
1	1*s.* each Case of 200, and 6*d.* each above that Number - -	7	4*d.* in the Pound -	30*		* Only appointed for One Year.
-	- - - -	3	5*d.* in the Pound -	-	-	Wardsman - 10*l.* 8*s.* per Annum. Nurse-tender 10*l.* 8*s.* — Assistant do. 5*l.* 4*s.* —
-	- - - -	4	1 District at 9*d.* in Pound 4 — 6*d.* — 1 — 4½*d.* —	50†		† For One Year.
—	—	—	—	—		
7	1*s.* each Case of 200, and 6*d.* each above that Number - -	1	6*d.* in the Pound -	-	-	Cook and Wardmaster, 8*l.* per Annum, with Rations. Nurse-tender - 8*l.* — —
2	6*d.* for each Case -	4	4*d.* in the Pound -	-	-	Hospital Nurse, 3*l.* per Annum, and Rations.
-	- - - -	1	4½*d.* in the Pound -	5*s.* per Day when required -		‡ Clerk and Master (One Person) and Matron, 50*l.* per Annum jointly.
4	1*s.* for each Case -	7	3 at 4*d.* in the Pound 1 at 3½*d.* — 2 at 3*d.* — 1 at 2¾*d.* —	—		
5	1*s.* for each Case -	3	1 District at 3½*d.* in Pound 1 — 4¾*d.* — 1 — 5*d.* —	—		
—	—	—	—	—		
4	1*s.* each Case of 200, and 6*d.* each above that Number -	7	4*d.* in the Pound -	-	-	Tailor, 6*s.* per Week.
2	1*s.* each Case of 200, and 6*d.* each above that Number -	—	—	—		
4	1*s.* each Case of 200, and 6*d.* each above that Number -	7	8 Divisions at 6*d.* in Pound 2 — 9*d.* —	—		
-	- - - -	6	4*d.* in the Pound -	§		Nurse-tender, 10*l.* per Annum. § Original Valuators: City, 4*d.* per Tenement; Rural, 50*s.* per Thousand Acres. Expenses of Valuation stated in Return of Expenditure.
8	1*s.* each Case of 200, and 6*d.* each above that Number -	—	—	—		
4	1*s.* each Case of 200, and 6*d.* each above that Number -	4	5*d.* in the Pound -	-	-	Nurse, 8*l.* per Annum. Shoemaker, 7*s.* 6*d.* per Week. Tailor, 7*s.* 6*d.* —
-	- - - -	- -	4*d.* in the Pound -	30*l.* for Twelve Months		Hospital Nurse-tender, 6*l.* per Annum, with Rations.
-	- - - -	4	6*d.* in the Pound -	25		Messenger, 7*l.* 16*s.* per Annum.
5	1*s.* each Case of 200, and 6*d.* each above that Number -	5	4*d.* to 5*d.* in the Pound	—		
3	1*s.* each Case of 200, and 6*d.* each above that Number -	- -	- - -	-	-	Original Valuator, 23*s.* per Thousand Acres Statute.

IV.—UNION OFFICERS, IRELAND.— (Return of paid Officers and their Salaries)—*continued.*

NAME OF UNION.	Number of Paupers for which the Workhouse is calculated.	OFFICERS AND SALARIES.										
		Clerk.	Work-house Master.	Matron.	Porter.	Medical Officers.		Chaplains.			School-master.	Sch mist
						Number.	Salaries.	Established Church.	Roman Catholic.	Presby-terian.		
		£	£	£	£		£	£	£	£	£	£
LIMERICK	1,600	70	60	30	15	1 2	50* 40 each	25	60	- -	30	20
LISBURN	800	50	40	25	10	1	40	25	25	25	20	15
LISMORE	500	52	40	25	10	1 1	40 15	- -	50	- -	- -	10
LISNASKEA	500	35	30	25	10	1	35	- -	- -	- -	- -	-
LISTOWEL	700	40	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
LONDONDERRY	800	80‡	50	30	10	1	50	40	- -	40	20	15
LONGFORD	1,000	40	50	30	15	1	50	20	40	- -	20	15
LOUGHREA	800	No Return from Clerk.										
LOWTHERSTOWN	400	35	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
LURGAN	800	60	40	25	10	1	40	25	25	25	20	15
MACROOM	600	40	30	20	10	1	40	- -	- -	- -	- -	-
MAGHERAFELT	900	40	40	25	10	1	40	30	30	30	20	15
MALLOW	700	60	40	20	10	1	50	30	50	- -	- -	-
MANOR HAMILTON	500	24	40	25	10	1	40	20	- -	- -	10	8
MIDLETON	800	60	40	25	10	1 1	40 20	25	50	- -	15	10
MILFORD	400	30	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
MOHILL	700	30	35	15	8	1	40	20	40	- -	12	10
MONAGHAN	900	50	40	15	10	1	40	25	40	25	20	10
MOUNTMELICK	800	40	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
MULLINGAR	800	50	40	20	10	1	40	20	50	- -	15	15
NAAS	550	52	50	25	10	1	50	20	50	- -	20	15
NAVAN	500	40	30	20	10	1	40	20	40	- -	15	12
NENAGH	1,000	40	45	25	10	1 1	40 20	20	50	- -	15	10

IV.—UNION OFFICERS, IRELAND.——(Return of paid Officers and their Salaries)—*continued.*

OFFICERS AND SALARIES.					
Vaccinators.		Collectors.		Revising Valuator.	OTHER OFFICERS, AND OBSERVATIONS.
Number	Rate of Remuneration.	Number	Rate of Remuneration.		
				£	
- -	- - - -	5	4½*d.* in the Pound -	100*l.* per Annum for 5 Years -	* Resident Apothecary. 1 Assistant Workhouse Master, 30*l.* per Annum. 1 Inspector of Male Lunatics 30*l.* — 1 Do. Female Do. 20*l.* — 2 Wardsmen, each - 10*l.* 8*s.* — 2 Cooks, each - - - 3*l.* —
7	1*s.* each Case of 200, and 6*d.* each above that Number -	4	6*d.* in the Pound for Rate of 5*d.* - - 4*d.* in the Pound for Rate of 10*d.* -	—	
1	1*s.* each Case of 200, and 6*d.* each above that Number -	3	1 at 4*d.* in the Pound 2 at 5*d.* —	†	† Original Valuators, 176*l.* Expenses of Valuation stated in Return of Expenditure.
5	1*s.* each Case of 200 -	3	4*d.* in the Pound -	—	Original Valuator, 35*s.* per Thousand Acres. See Return of Expenditure.
9	1*s.* each Case of 200, and 6*d.* each above that Number -	—	—	—	
7	1*s.* for each Case -	7	1 Division at 12*d.* in Pound 2 — 8*d.* — other Divisions 6*d.* —	10*s.* per Day for every Day he may be employed -	‡ Including his Remuneration as Returning Officer. Wardmaster, 12*l.* 12*s.* per Annum. Hospital Nurse, 7*l.* 7*s.* —
5	1*s.* each Case of 200, and 6*d.* each above that Number -	7	4*d.* to 6*d.* in the Pound	- -	Nurse (temporary), 10*l.* per Annum.
4	1*s.* each Case of 200, and 6*d.* each above that Number -	—	—	—	
6	1*s.* each Case of 200, and 6*d.* each above that Number -	4	6*d.* in the Pound - 8*d.* — - 9*d.* — -	—	
1	6*d.* for each Case -	4	4*d.* in the Pound -	—	
6	1*s.* for each Case -	5	5*d.* in the Pound -	—	
2	6*d.* for each Case -	5	6*d.* in the Pound -	- -	Nurse-tender, 4*l.* per Annum, with Rations.
2	1*s.* each Case of 200, and 6*d.* each above that Number -	7	3½*d.* to 5*d.* in the Pound - -	- -	Servant, 13*s.* per Quarter. Temporary Arrangement until there are able-bodied Paupers sufficient to do the Work of the House.
3	1*s.* each Case of 200, and 6*d.* each above that Number -	3	6*d.* in the Pound -	40	Wardmaster - - 2*s.* 6*d.* per Week. Hospital Nurse - - 4*s.* — Nurse for aged and infirm - 2*s.* 6*d.* —
5	1*s.* each Case of 200, and 6*d.* each above that Number -	- -	- - - -	- -	Original Valuator, 28*s.* per 1,000 Acres.
1	1*s.* for each Case -	5	3½*d.* to 4*d.* in the Pound - -	—	
5	1*s.* each Case of 200, and 6*d.* each above that Number -	5	6*d.* in the Pound -	—	
- -	- - - -	4	4*d.* in the Pound -	—	
4	6*d.* for each Case -	8	6 at 4*d.* in the Pound 1 at 3½*d.* — 1 at 2¾*d.* —	—	
5	1*s.* each Case of 200, and 6*d.* each above that Number -	5	6*d.* in the Pound -	50 (for One Revisal.)	Hospital Nurse-tender, 10*l.* per Annum, and Rations. Tailor - - 16*l.* — Shoemaker - 15*l.* 12*s.* —
1	1*s.* each Case of 200, and 6*d.* each above that Number -	6	4*d.* in the Pound -	—	
4	1*s.* each Case of 200, and 6*d.* each above that Number -	4	8*d.* in the Pound -	- -	Hospital Nurse, 8*l.* per Annum, with Rations.

IV.—UNION OFFICERS, IRELAND.——(Return of paid Officers and their Salaries)—*continued.*

NAME OF UNION.	Number of Paupers for which the Workhouse is calculated.	OFFICERS AND SALARIES.										
		Clerk.	Workhouse Master.	Matron.	Porter.	Medical Officers.		Chaplains.			School-master.	School mistress
						Number.	Salaries.	Established Church.	Roman Catholic.	Presbyterian.		
		£	£	£	£		£	£	£	£	£	£
NEWCASTLE - -	550	60	40	25	10	{ 1 1	50 25 }	25	40	- -	15	10
NEW ROSS - -	900	50	40	20	10	1	60	30	50	- -	15	12
NEWRY - -	1,000	60	50	30	12	1	50	35	35	35	30	20
NEWTOWNARDS - -	600	50	40	25	10	1	40	25	20	25	25	15
NEWTOWN LIMAVADY -	600	30	40	25	10	1	40	30	30	30	20	15
OLDCASTLE - -	600	40	35	25	8	1	40	20	40	10	15	10
OMAGH - -	800	40	*	*	10	1	45	30	30	30	20	15
PARSONSTOWN - -	800	65	40	20	10	2	20 each.†	30	50	- -	15	10
RATHDOWN - -	600	80	60	60	15	1	60	30	50	- -	15	10
RATHDRUM - -	600	40	46	25	12	1	50	30	50	- -	15	12
RATHKEALE - -	660	60	45	25	10	2	50‡	25	40	- -	15	10
ROSCOMMON - -	900	40	40	30	10	1	40	- -	- -	- -	- -	- -
ROSCREA - -	700	40	40	20	10	1	40	30	50	- -	20	15
SCARIFF - -	600	50	40	25	10	1	40	- -	50	- -	12	8
SHILLELAGH - -	400	70	40	25	12	1	50	25	40	- -	12	8
SKIBBEREEN -	800	No Return from Clerk.										
SLIGO - -	1,200	50	50	30	15	1	50	20	30	10	20	15
STRABANE - -	800	40	40	20	10	1	50	30	30	30	20	15
STRANORLAR -	400	30	—	—	—	—	—	—	—	—	—	—
SWINEFORD - -	700	30	30‖	15‖	6‖	1	40‖	- -	- -	- -	- -	- -

IV.—UNION OFFICERS, IRELAND.——(Return of paid Officers and their Salaries)—*continued.*

OFFICERS AND SALARIES.					OTHER OFFICERS, AND OBSERVATIONS.
Vaccinators.		Collectors.		Revising Valuator.	
Number	Rate of Remuneration.	Number	Rate of Remuneration.	£	
- -	- - -	3	4*d.* in the Pound -	-	Hospital Nurse - - - 10*l.* with Rations. Laundress - - - 10*l.* — Cook, Weighmaster, & Storekeeper 10*l.* — Infirm Ward Attendant - - 4*l.* —
9	1*s.* each Case of 200, and 6*d.* each above that Number -	5	5*d.* in the Pound -	-	Nurse-tender, 7*s.* 6*d.* per Week, without Rations.
9	1*s.* each Case of 200, and 6*d.* each above that Number -	22	6*d.* in the Pound -	-	No such Appointment as Revising Valuator has yet been made; but the original Valuator of the Union is entitled, by the Terms of his Contract, to 1*s.* in the Pound on the net annual Value of all Property which he shall be required to re-value in case of Change in the Parcels of Land held by any One or more Occupiers. No Payment has hitherto been made in virtue of this Clause.
6	1*s.* for each Case -	4	5*d.* in the Pound -	—	
5	1*s.* each Case under 100. 150 - 6*l.* 200 - 7*l.* 250 - 8*l.* 300 - 9*l.* and all above 300 - 10*l.* and no larger Sum for any greater Number.	1	5*d.* and 6*d.* in the Pound - -	-	Collector since resigned, and Four Collectors appointed for new Rate at same Poundage.
5	1*s.* each Case of 200, and 6*d.* each above that Number -	6	5*d.* in the Pound -	—	
- -	- - -	5	6*d.* in the Pound -	-	* The Master and Matron have a joint Salary of 60*l.*
5	1*s.* each Case of 200, and 6*d.* each above that Number -	5	9*d.* in the Pound -	20*l.* each Rate, only when called on.	Hospital Nurse, 10*l.* per Annum, and Rations. Shoemaker, 5*s.* per Week. Tailor, 4*s.* for Two Days in each Week, only when required. † Two Doctors, who act each Month alternately.
11	1*s.* for each Case -	4	6*d.* in the Pound -	-	Wardmaster - 10*l.* per Ann. | Cook - 10*l.* per Annum. Wardmistress - 8*l.* — | Tailor - 20*l.* — Infirmary Nurse 8*l.* — | Shoemaker 15*l.* —
8	1*s.* for each Case -	8	6*d.* in the Pound -	30	Nurse, 8*l.* | Cook, 7*l.* | Sweep, 5*l.*
- -	- - -	4	3 at 6*d.* in the Pound 1 at 3¾*d.* —	50§	Hospital Nurse - - 8*l.* per Annum, with Rations. Hospital Barber - - 3*l.* — Gatekeeper - - 2*l.* 10*s.* — ‡ Joint Salary. § Appointed for One Year.
2	6*d.* for each Case -	8	5*d.* in the Pound -	—	
3	1*s.* each Case of 200, and 6*d.* each above that Number -	4	8*d.* in the Pound -	-	Hospital Nurse, 10*l.* per Annum, with Rations.
- -	- - -	6	6*d.* in the Pound -	—	
4	1*s.* each Case of 200, and 6*d.* each above that Number -	4	5*d.* in the Pound -	50*l.* for First Year, and 25*l.* a Year for next Five Years -	Cook - 6*l.* per Annum. | Shoemaker 1*s.* per Diem. Nurse 8*l.* — | Tailor - 1*s.* —
6	1*s.* each Case of 200, and 6*d.* each above that Number -	14	8*d.* in the Pound -	-	Barber - 10*l.* per Annum. Shoemaker 15*l.* per Annum with Rations. Tailor - 15*l.* — —
- -	- - -	6	2 Divisions at 4*d.* in the Pound, and the Remainder at 5*d.* in the Pound -	-	Wardmaster - 18*l.* 5*s.* per Annum. Infirmary Nurse - 6*l.* 6*s.* —
—	—	—	—	—	
4	1*s.* each Case of 200, and 6*d.* each above that Number -	- -	- - -	¶	‖ Salaries not to commence until the House opens. ¶ Original Valuator, 400*l.*

IV.—UNION OFFICERS, IRELAND.——(Return of paid Officers and their Salaries)—*continued.*

NAME OF UNION.	Number of Paupers for which the Workhouse is calculated.	OFFICERS AND SALARIES.										
		Clerk.	Work-house Master.	Matron.	Porter.	Medical Officers.		Chaplains.			School-master.	Sc h mi st
						Number.	Salaries.	Established Church.	Roman Catholic.	Presby-terian.		
		£	£	£	£		£	£	£	£	£	£
THURLES - -	700	60	40	25	10	1	40	30	50	- -	15	10
TIPPERARY - -	700	60	45	25	10	1	50	25	50	- -	15	10
TRALEE - -	1,000	40	40	- -	- -	- -	- -	- -	- -	- -	- -	-
TRIM - -	500	60	30	25	12	1	40	20	50	- -	12	12
TUAM - -	800	40	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
TULLAMORE - -	700	40	40	25	10	1	40	30	50	- -	15	10
WATERFORD - -	900	70	60	40	25	2 1	40 each 30	40	60	- -	25	20
WESTPORT - -	1,000	30	- -	- -	- -	- -	- -	- -	- -	- -	- -	-
WEXFORD - -	600	40	35	18	10	1	40	25	40	- -	12	10

Besides the Officers enumerated in this Return, there is the Office of Treasurer, to which Emolument in the Shape of Salary is not attached. The Terms of the Treasurer's Appointment are usually similar to those on which the Business of Banks (which are generally appointed to the Office) are ordinarily conducted.

The Office of Auditor has been heretofore filled by the respective Assistant Commissioners, without special Remuneration in respect of the Audit.

The Office of Returning Officer is usually filled by the Clerk; there is no fixed Amount of Salary for the Office, its Duties being paid for by Fees regulated by, and varying according to, the Amount of Labour in each Election; such Remuneration is included amongst the "Election Expenses" in the Items in the Return of Expenses incurred in the Unions.

IV.—UNION OFFICERS, IRELAND.——(Return of paid Officers and their Salaries)—*continued.*

OFFICERS AND SALARIES.						OTHER OFFICERS, AND OBSERVATIONS.
Vaccinators.		Collectors.		Revising Valuator		
Number	Rate of Remuneration.	Number	Rate of Remuneration.			
				£		
5	1*s.* each Case of 200, and 6*d.* each above that Number -	5	4*d.* in the Pound -	-	-	Nurse-tender, 8*l.* per Annum, with Rations.
- -	- - - -	4	6*d.* in the Pound -	40		Appointed for 12 Months.
7	1*s.* each Case of 200, and 6*d.* each above that Number -	3	1 at 5*d.* in the Pound 2 at 8*d.* —	—		
4	1*s.* each Case of 200, and 6*d.* each above that Number -	5	5*d.* in the Pound -	-	-	Shoemaker - 1*s.* per Day. Tailor - - 10*d.* —
4	1*s.* each Case of 200, and 6*d.* each above that Number -	1	6*d.* in the Pound -	-	-	Original Valuators, 290*l.* See Return of Expenditure.
- -	- - - -	9	9*d.* in the Pound -	-	-	Hospital Nurse, 5*l.* per Annum.
3	1*s.* for each Case -	3	2 at 1*s.* in the Pound 1 at 4*d.* —	50		Wardmaster - 10*l.* per Annum. Wardmistress - 10*l.* — Messenger - 5*l.* — Shoemaker - 18*l.* 5*s.* — Tailor, - - 5*l.* 4*s.* — 3 Servants, each - 4*l.* —
5	1*s.* each Case of 200, and 6*d.* each above that Number -	3	6*d.* in the Pound -	—		
4	1*s.* each Case of 200, and 6*d.* each above that Number -	4	3*d.* in the Pound -	-	-	Nurse-tender 10*l.* per Annum. Shoemaker - 6*s.* per Week. Tailor - 5*s.* — Original Valuator, 2*l.* per Thousand Statute Acres, and 3*d.* per House for every House in Wexford.

The Cost of the original Valuation is given under the Head of "Valuation" in the Return of Expenses incurred in the Union.

The Appointments of Revising Valuators in particular Cases are made sometimes for one Rate, sometimes for a Year or longer.

The Master, Matron, Porter, and other Officers resident in the Workhouse are usually allowed Rations in addition to the Salaries paid in Money.

The Salaries of the respective Workhouse Officers do not commence until they enter upon their Duties for the Administration of Relief in the Workhouse.

V.

POOR RATES.—IRELAND.

RETURN of the RATES VOTED by the Guardians of the various Unions; showing the Amount COLLECTED and the ARREA due by Collectors or Rate-payers in each Union: Also,

COPIES of any RESOLUTIONS of a BOARD OF GUARDIANS for a RATE TO BE LEVIED hereafter, or STATING REASONS REFUSING OR POSTPONING any FURTHER RATE: Also,

COPIES of any RESOLUTIONS of a BOARD OF GUARDIANS directing a RATE TO BE LEVIED in DIFFERENT SUMS DIFFERENT ELECTORAL DIVISIONS, in accordance with the Sixty-second Section of the Irish Poor Relief Act; a COPIES of any SCHEDULES which may have been made to show the PAST EXPENDITURE CHARGEABLE upon a AMOUNT OF RATE TO BE LEVIED in the different Electoral Divisions of any Union: And also,

COPIES of any APPLICATION for INCREASED MILITARY or CONSTABULARY FORCE to enforce the LEVY of the Po Rate.

ABSTRACT OF RETURNS FROM CLERKS OF UNIONS IN WHICH RATES ARE IN COURSE OF COLLECTION

NAME OF UNION.	Number of Rates.	Amount of Rate in the Pound.	Amount collected in the Union.	Arrears due: From Collectors.	Arrears due: From Rate-payers.	Arrears due: TOTAL.	REMARKS.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
ABBEYLEIX	1st Rate	5d.	1,418 9 11	- - -	*95 2 6½	95 2 6½	* The Amount in this Column is in this and other Cases returned by the Clerk as Arrear, but the actual Arrear of a Rate is only to be ascertained when a new Rate is made. The last Rate made in a Union being in course of Collection until a new Rate is made, only so much as remains uncollected at the Time such new Rate is made is properly to be considered as Arrear. In the Case, therefore, of the last Rate in every Union, the Amount stated as Arrear must be considered to be the Amount as yet to be collected.
ARDEE	No Return from Clerk.						
ARMAGH	1st Rate	5d.	3,526 0 6	9 7 4	52 3 8⅓	61 11 0½	
	2d Rate	10d.	600 0 0	This Rate being under Collection, no Arrears can be stated.			
		TOTAL - £	4,126 0 6				
ATHLONE	1st Rate	5d.	2,036 4 6	- - -	118 8 1½	—	
	2d Rate	5d.	1,043 18 2	- - -	1,367 1 5	1,367 1 5	
		TOTAL - £	3,080 2 8	The Arrears of the First Rate are included in the Second.			
BAILIEBOROUGH	1st Rate	5d.	1,059 17 3¾	- - -	19 17 7½	19 17 7½	
	2d Rate	10d.	155 0 11	155 0 11	2,004 14 3	2,159 15 2	
		TOTAL - £	1,214 18 2¾	155 0 11	2,024 11 10½	2,179 12 9½	
BALLINA	1st Rate	5d.	1,064 12 3	- - -	950 6 5¼	950 6 5¼	
BALLINASLOE	1st Rate	5d.	3,010 13 8½	16 12 3	232 19 7½	249 11 10½	
	2d Rate	7½d.	55 19 9½	- - -	4,810 3 5¾	4,810 3 5¾	
		TOTAL - £	3,066 12 9	16 12 3†	5,043 3 1¼	5,059 15 4¼	† A Portion due for Two Divisions has since been paid; namely, 2l. 6s. 7¼d.
BALLINROBE	1st Rate	5d.	1,226 16 2½	- - -	498 6 2½	498 6 2½	
BALLYCASTLE	1st Rate	10d.	452 0 0	- - -	1,175 5 2½	1,175 5 2½	
BALLYMONEY	1st Rate	10d.	382 1 9	1 10 8	2,660 6 6¼	2,661 17 2½	
BALLYSHANNON	1st Rate	5d.	228 0 0	- - -	841 8 0	841 8 0	
BALROTHERY	1st Rate	5d.	1,770 0 4¾	- - -	150 19 0¼	—	For Three Divisions Collectors not appointed.
	2d Rate	7½d. in 1 Division -					
		5d. in 3 —	1,441 0 0	- - -	‡241 17 7	241 17 7	‡ Arrear of First Rate appears to be carried into the Second.
		2½d. in 8 —					
		TOTAL - £	3,211 0 4¾				
BALTINGLASS	1st Rate	7½d.	2,809 18 7	- - -	87 11 11¾	—	
	2d Rate	7½d. in 4 Divisions					
		5d. in 6 —	1,756 6 0	- - -	466 6 0¼	466 6 0¼	
		2½d. in 1 —					
		TOTAL - £	4,566 4 7	The Arrears of the First Rate are included in the Second.			

V.—POOR RATES, IRELAND.—(Rates voted; Amount collected; Arrears due)—*continued.*

NAME OF UNION.	Number of Rates.	Amount of Rate in the Pound.	Amount collected in the Union.	Arrears due			REMARKS.
				From Collectors.	From Rate-payers.	TOTAL.	
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
BANBRIDGE - -	1st Rate	5*d.*	2,498 0 7	- - -	62 8 8½	514 9 3	
	2d Rate	5*d.*	2,166 0 9	- - -	452 0 6½		
		TOTAL - £	4,664 1 4				
BANDON - -	1st Rate	5*d.*	2,561 7 9½	- - -	261 11 10	3,247 7 10¾	
	2d Rate	10*d.* in 3 Divisions -	667 18 3½	- - -	2,985 16 0¾		
		5*d.* in remaining 20					
		TOTAL - £	3,229 6 1				
BELFAST - -	1st Rate	5*d.*	4,801 11 8¾	- - -	301 17 1¾	819 11 1¼	
	2d Rate	5*d.*	4,368 8 3¼	- - -	517 13 11½		
		TOTAL - £	9,170 0 0				
BOYLE - -	1st Rate	5*d.*	1,618 5 3½	7 19 10	66 13 11½	74 13 9½	
	2d Rate	5*d.*	1,472 8 9	17 11 7	202 19 1	220 10 8	
		TOTAL - £	3,090 14 0½	25 11 5	269 13 0½	295 4 5½	
CALLAN - -	1st Rate	5*d.*	1,547 16 9	- - -	227 10 8	227 10 8	
	2d Rate	10*d.* in 1 Division					
		7½*d.* in 4 —					
		5*d.* in 7 —		- - -	2,520 8 5½	2,520 8 5½	
		2½*d.* in 1 —					
		The Second Rate appears to be not in course of Collection, although returned as Arrear.			2,747 19 1½	2,747 19 1½	
CARRICK-ON-SHANNON	1st Rate	5*d.*	919 4 4	- - -	360 19 10½	360 19 10½	
CARRICK-ON-SUIR -	1st Rate	5*d.*	1,686 16 9	123 10 0	185 16 8	309 6 8	
CASHEL - -	1st Rate	5*d.*	2,395 12 0	- - -	333 19 0	2,557 5 0	
	2d Rate	15*d.* in 1 Division					
		5*d.* in 6 —	807 16 0	- - -	2,223 6 0		
		2½*d.* in 10 —					
		TOTAL - £	3,203 8 0				
CASTLEBAR - -	No Return from Clerk.						
CASTLEBLANEY -	1st Rate	5*d.*	172 4 11½	0 4 11½	1,191 1 5¾	1,191 6 5¼	
CASTLEDERG -	1st Rate	12*d.*	1,091 11 5	—	—	—	
	2d Rate	18*d.* in 1 Division					
		12*d.* in 1 —					
		6*d.* in 7 —	579 8 3	—	—	—	
		No Rate in 5 —					
	3d Rate	18*d.* in 1 —					
		15*d.* in 3 —	884 10 6	- - -	332 3 1½	332 3 1½	
		12*d.* in 10 —					
		TOTAL - £	2,555 10 2				
CASTLEREA - -	1st Rate	5*d.*	1,063 0 2	- - -	1,319 5 7⅝	1,319 5 7⅝	
CAVAN - -	1st Rate	5*d.*	2,387 19 5	71 13 4	163 8 6½	235 1 10½	
CELBRIDGE - -	1st Rate	5*d.*	2,697 6 7¼	- - -	49 8 10½	49 8 10½	
	2d Rate	8*d.* in 2 Divisions					
		6*d.* in 3 —					
		4*d.* in 1 —	None collected.				
		3*d.* in 9 —					
CLOGHEEN - -	1st Rate	5*d.*	1,269 9 0	- - -	31 4 8	1,410 14 8	
	2d Rate	10*d.* in 3 Divisions					
		7½*d.* in 1 —	539 1 5	- - -	1,379 10 0		
		5*d.* in 8 —					
		TOTAL - £	1,808 10 5				

V.—POOR RATES, IRELAND.—(Rates voted; Amount collected; Arrears due)—*continued.*

NAME OF UNION.	Number of Rates.	Amount of Rate in the Pound.	Amount collected in the Union.	Arrears due			REMARKS.
				From Collectors.	From Rate-payers.	TOTAL.	
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
CLONMEL	1st Rate	5*d.*	1,811 13 9	- - -	69 9 4		
	2d Rate	7½*d.*	2,621 11 3	- - -	253 9 9		
	3d Rate	10*d.* in 1 Division -					
		5*d.* in 3 — -	2,145 16 10	- - -	214 10 5½	1,929 17 1	
		2½*d.* in 2 — -					
		No Rate in 4 — -					
	4th Rate	7½*d.* in 1 — -					
		5*d.* in 5 — -	674 15 6	- - -	1,392 7 6½		
		2½*d.* in 4 — -					
		TOTAL - £	7,253 17 4				
COLERAINE	1st Rate	12*d.*	3,872 6 9	—	—	—	
	2d Rate	12*d.* in 1 Division -					
		10*d.* in 1 — -					
		6*d.* in 4 — -	None collected.				
		4*d.* in 4 — -					
		No Rate in 10 — -					
COOKSTOWN	1st Rate	10*d.*	2,353 5 4½	- - -	24 8 0½	24 8 0½	
COOTEHILL	1st Rate	10*d.*	1,558 0 0	- - -	1,887 0 0	1,887 0 0	
CORK	1st Rate	5*d.*	7,194 12 0	- - -	1,203 4 0½		* Total, as given by Clerk, 343*l.* 14*s.* 4*d* appears to be erroneous.
	2d Rate	5*d.*	7,173 0 1	334 1 3¼	937 7 3¾		
	3d Rate	5*d.* in 1 Division -	5,112 3 2	403 14 4*	1,713 19 8½		The Total Amount of Arrears due from Rat payers is stated by the Clerk to be 3,44 8*s.* 11*d.* On reference to him for Explanatio his Note is, that "the Arrears of One Ra are included in the next; the Total Arrear correct." The Amount, however, does n agree with the foregoing Particulars.
		2½*d.* in remaining 13					
	4th Rate	10*d.* in 1 Division -	10,693 6 9	- - -	1,726 9 2½		
		5*d.* in remaining 13					
		TOTAL - £	30,173 2 0	737 15 7¼	See next Column		
DOWNPATRICK	1st Rate	5*d.*	2,801 13 6	- - -	707 0 2	707 0 2	
DROGHEDA	1st Rate	5*d.*	2,610 5 7¼	- - -	66 2 3	785 19 5¾	
	2d Rate	5*d.*	1,982 11 7	- - -	719 17 2¾		
		TOTAL - £	4,592 17 2¼				
DUBLIN (NORTH)	1st Rate	5*d.*	7,030 0 0	- - -	1,052 0 0	1,052 0 0	
	2d Rate	7½*d.* in 1 Division -	10,101 0 0	378 0 0	1,042 0 0	1,420 0 0	
		5*d.* in remaining 8					
	3d Rate	5*d.*	7,493 0 0	- - -	1,851 0 0	1,851 0 0	
	4th Rate	5*d.* in 1 Division only	4,935 0 0	- - -	2,600 0 0	2,600 0 0	
		TOTAL - £	29,559 0 0	378 0 0	6,545 0 0 †	6,923 0 0	† The principal Part of these Arrears arose from rating public Buildings and other Places not legally liable.
DUBLIN (SOUTH)	1st Rate	5*d.*	10,139 9 2½	12 15 11¼	1,221 18 1½	1,234 14 0¾	
	2d Rate	7½*d.* in 1 Division -	13,706 12 7¾	217 1 11	1,505 9 10½	1,722 11 9½	
		5*d.* in remaining 7					
	3d Rate	5*d.*	7,699 2 8½	- - -	762 19 2	762 19 2	
	4th Rate	5*d.*	8,151 4 2½	- - -	352 0 6¼	352 0 6¼	
	5th Rate	5*d.*	3,395 12 0½	- - In course of Collection.			
		TOTAL - £	43,092 0 9¾	229 17 10¼	3,842 7 8¼	4,072 5 6½	
DUNDALK	No Return from Clerk.		—				
DUNGANNON	1st Rate	10*d.*	3,445 11 0	- - -	296 11 5½	296 11 5½	
DUNMANWAY	1st Rate	5*d.*	898 12 7½	- - -	0 9 10		
	2d Rate	5*d.*	892 16 10¼	- - -	6 5 6¾	532 18 1½	
	3d Rate	5*d.*	372 19 8¼	- - -	526 2 8¾		
	4th Rate	2½*d.*	—	—	—	—	
		TOTAL - £	2,164 9 3				
DUNSHAUGHLIN	1st Rate	5*d.*	2,400 19 0	- - -	52 0 2½		
	2d Rate	5*d.* in 8 Divisions -	1,792 4 9	- - -	246 16 10½	298 17 1	
		2½*d.* in 4 — -					
		TOTAL - £	4,193 3 9				

V.—POOR RATES, IRELAND.—(Rates voted; Amount collected; Arrears due)—*continued.*

NAME OF UNION.	Number of Rates.	Amount of Rate in the Pound.	Amount collected in the Union.	Arrears due			REMARKS.
				From Collectors.	From Rate-payers.	TOTAL.	
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
EDENDERRY - -	1st Rate	5*d.*	2,048 13 2¾	- - -	10 17 0	10 17 0	
	2d Rate	5*d.*	The Second Rate is in the course of Collection but for a short Time, and the Collectors have got in, with few Exceptions, the larger Sums only.				
ENNIS - -	1st Rate	5*d.*	2,506 11 10½	34 10 2	24 3 7¼	58 13 9¼	
	2d Rate	10*d.* in 1 Division -	1,667 4 9½	- - -	179 0 6	179 0 6	
		2½*d.* in 17 — -					
	3d Rate	12½*d.* in 1 — -					
		7½*d.* in 3 — -					
		5*d.* in 3 — -	517 5 3	- - -	1,403 18 11¼	1,403 18 11¼	
		2½*d.* in 3 — -					
		No Rate in 8 — -	Arrears of First Rates are carried into next.				
		TOTAL - £	4,691 1 11				
ENNISCORTHY - -	1st Rate	5*d.*	1,881 16 4¾	- - -	749 12 3¼	749 12 3¼	
ENNISTYMON - -	1st Rate	5*d.*	1,289 1 1	- - -	117 6 7¾	117 6 7¾	
FERMOY - -	1st Rate	5*d.*	2,815 12 0	20 19 3½	418 16 1½	439 15 5	
	2d Rate	17½*d.* in 1 Division -					
		15*d.* in 1 — -					
		12½*d.* in 1 — -	1,131 2 6	- - -	4,832 0 8½	4,832 0 8½	
		10*d.* in 2 — -					
		7½*d.* in 7 — -					
		5*d.* in 10 — -					
		TOTAL - £	3,946 14 6	20 19 3½	5,250 16 10	5,271 16 1½	
GALWAY - -	1st Rate	5*d.*	1,489 17 9	- - -	622 7 3	622 7 3	
GOREY - -	1st Rate	7½*d.*	2,724 8 11½	- - -	233 0 10½	233 0 10½	
	2d Rate	7½*d.*	1,190 7 1¼	41 10 0	1,695 5 1¾	1,736 15 1¾	
		TOTAL - £	3,914 16 0¾	41 10 0	1,928 6 0¼	1,969 16 0¼	
GORT - - -	1st Rate	5*d.*	1,071 6 1¾	15 8 6	32 16 9½	48 5 3½	
	2d Rate	5*d.*	488 5 1½	56 4 7	613 4 8½	669 9 3½	
		TOTAL - £	1,559 11 3¼	71 13 1	646 1 6	717 14 7	
GORTIN - -	1st Rate	12*d.*	673 10 7	- - -	108 0 0	108 0 0	
GRANARD - -	1st Rate	5*d.*	1,657 11 6	3 10 0	214 19 11¼	218 9 11¼	
KELLS - -	1st Rate	5*d.*	2,572 1 7	- - -	12 2 9	12 2 9	
KILKEEL - -	1st Rate	5*d.*	757 17 3½	- - -	0 10 8	0 10 8	
	2d Rate	5*d.*	751 17 8	- - -	4 8 7½	4 8 7½	
	3d Rate	5*d.*	575 0 7	74 7 7½	190 16 1	265 3 8½	
		TOTAL - £	2,084 15 1½	74 7 7½	195 15 4½	270 3 0	
KILKENNY - -	1st Rate	7½*d.*	6,083 10 9½	- - -	1,505 3 7½	1,505 3 7½	
KILMALLOCK - -	1st Rate	5*d.*	3,248 18 10¼	8 15 0	467 11 2	476 6 2	
	2d Rate	30*d.* in 1 Division -					
		12½*d.* in 1 — -					
		10*d.* in 5 — -	4,014 18 9⅛	113 5 8	1,558 19 11⅞	1,672 5 7⅞	
		7½*d.* in 5 — -					
		5*d.* in 8 — -					
		2½*d.* in 2 — -					
		TOTAL - £	7,263 17 7⅜	122 0 8	2,026 11 1⅞	2,148 11 9⅞	
KILRUSH - -	1st Rate	10*d.*	2,173 3 2*	50 5 11½	116 8 7½	166 14 7	
KINSALE - -	1st Rate	5*d.*	1,653 12 3¾	- - -	72 5 6¾	913 17 4½	
	2d Rate	5*d.*	956 11 7½	- - -	841 11 9¼		
		TOTAL - £	2,610 3 11¼				
LARNE - - -	1st Rate	10*d.*	697 3 2	- - -	1,995 7 8	1,995 7 8	

* *Note by Clerk.* — There appears to have been collected in the Parishes of Killofin, Kilfiddaan, and Kildysert, 104*l.* more, 70*l.* of which have been paid by his Sureties. The Collector has been dismissed by the Poor Law Commissioners Order, and sentenced to Three Months Confinement in Gaol by the Magistrates.

V.—POOR RATES, IRELAND.—(Rates voted; Amount collected; Arrears due)—*continued.*

NAME OF UNION.	Number of Rates.	Amount of Rate in the Pound.	Amount collected in the Union.	Arrears due			REMARKS.
				From Collectors.	From Rate-payers.	TOTAL.	
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
LIMERICK - -	1st Rate	5*d.*	6,702 11 6¼	- - -	685 4 0¼		
	2d Rate	7*d.* in 1 Division -					
		6*d.* in 2 — -					
		5½*d.* in 2 — -	5,609 11 2¾	- - -	371 14 9¼	9,413 17 6¼	
		5*d.* in 9 — -					
		4½*d.* in 3 — -					
	3d Rate	15*d.* in 3 — -					
		12½*d.* in 3 — -					
		10*d.* in 3 — -	2,662 5 0	- - -	8,356 18 8¾		
		7½*d.* in 5 — -					
		5*d.* in 3 — -					
		TOTAL - £	14,974 7 9*				* This Total is given b the Clerk as 14,974*l.* 17*s.* 9*d* but the Total here stated ap pears to be the correct one.
LISBURN - -	1st Rate	5*d.*	2,696 15 11½	5 0 0	41 13 2	46 13 2	
	2d Rate	5*d.*	2,533 11 3½	- - -	189 16 11½	189 16 11½	
	3d Rate	10*d.* in 1 Division -					
		7½*d.* in 1 — -					
		5*d.* in 24 — -	2,577 7 4	84 5 0	352 6 2½	436 11 2½	
		No Rate in 1 — -					
	4th Rate	10*d.* in 5 — -					
		5*d.* in 13 — -	579 7 7	- - -	1,758 19 8	1,758 19 8†	† *Note by Clerk.* — Arrear from 1st Rate carried to 2 Rate, and both included i 3d Rate. The 4th Rate con sists of the Amount collected and the Arrear of that Rat alone; consequently,
		No Rate in 9 — -					
		TOTAL - £	8,387 2 2	89 5 0			
LISMORE - -	1st Rate	5*d.*	1,334 1 8	0 14 8	13 5 6	14 0 2	
LISTOWEL - -	No Return received from Clerk, "as no Rate has been collected in this Union."						Arrears of 3d Rate - £352 6 2 Do. 4th Rate 1,758 19 8 Amount due by Collect^rs 89 5 0 Total Arrear, 7th Mar. 1843 2,200 10 10
LONDONDERRY -	1st Rate	6*d.*	2,678 1 4	- - -	49 10 3	49 10 3	
	2d Rate	12*d.* in 1 Division -					
		6*d.* in 3 — -	1,071 1 10	0 6 3	108 13 1	108 19 4	
		No Rate in 18 — -					
	3d Rate	12*d.* in 3 — -					
		6*d.* in 15 — -	2,704 8 1	- - -	104 13* 4	104 13 4	
		No Rate in 4 — -					
	4th Rate	6*d.* in 15 — -					
		No Rate in 7 — -	1,858 11 11	- - -	474 6 1‡	474 6 1	‡ *Note by Clerk.*—In cours of Collection. The Column headed "Arrears due fron Rate-payers" show for each Rate the Sums due on all for mer Rates; the Total Colum therefore will not be equal t the Sums placed as Arrear i the preceding Columns. Th Rate Books in this Union hav been so kept; the Amount o Arrears due on each Rat separately, as required by th Heading of the Return, i consequently not to be come at
		TOTAL - £	8,312 3 2				
LONGFORD - -	1st Rate	5*d.*	2,501 4 6	- - -	349 7 9¾	1,592 2 7½	
	2d Rate	5*d.*	1,607 17 6	- - -	1,242 14 9¾		
		TOTAL - £	4,109 2 0				
LOUGHREA - -	No Return from Clerk.						
LURGAN - -	1st Rate	5*d.*	1,792 7 9	—	—	—	
	2d Rate	5*d.*	1,721 6 2	—	—	—	
	3d Rate	10*d.* in 1 Division -					
		5*d.* in 17 — -	1,900 17 8	—	—	—	
		No Rate in 1 — -					
	4th Rate	10*d.* in 1 — -					
		5*d.* in 13 — -	1,420 0 10	- - -	403 17 0½§	403 17 0½	§ This Sum of 403*l.* 17*s.* 0½*d.* is the Total Amount o Arrears from the Commence ment, and is in daily Progress of Collection.
		No Rate in 5 — -					
		TOTAL - £	6,834 12 5				
MAGHERAFELT -	1st Rate	12*d.*	3,639 8 0	- - -	127 10 7	127 10 7	
MALLOW - -	1st Rate	5*d.*	1,800 1 6	- - -	1,179 9 9½	1,179 9 9½	
MANORHAMILTON -	1st Rate	5*d.*	749 15 3	142 4 2	234 5 8	376 9 10‖	‖ Total given by Clerk, 346*l.* 9*s.* 10*d*, which appears erroneous.
MIDLETON - -	1st Rate	5*d.*	3,351 0 6¼	18 5 1¼	50 15 10¾	69 1 0	
MOHILL - -	1st Rate	5*d.*	446 4 0	- - -	757 10 3	757 10 3	
	2d Rate	5*d.*	—	—	—	—	
MONAGHAN - -	1st Rate	6*d.*	2,334 12 0½	- - -	36 0 4	1,770 16 5	
	2d Rate	5*d.*	276 6 0	- - -	1,734 16 1		
		TOTAL - £	2,610 18 0½				

V.—POOR RATES, IRELAND.—(Rates voted; Amount collected; Arrears due)—*continued.*

NAME OF UNION.	Number of Rates.	Amount of Rate in the Pound.	Amount collected in the Union.	Arrears due			REMARKS.
				From Collectors.	From Rate-payers.	TOTAL.	
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
MOUNTMELICK	1st Rate	2½*d.*	754 15 5	- - -	243 9 9½	243 9 9½	
MULLINGAR	1st Rate	5*d.*	3,698 14 5	- - -	310 6 1	310 6 1	
NAAS	1st Rate	10*d.*	6,165 4 10½	116 19 2¼*	182 17 11	182 17 11	* One of the Collectors has defaulted, and issued by the Guardians, "No Return from him."
	2d Rate	10*d.* in 1 Division 5*d.* in remaining 22	In course of Collection.				
NAVAN	1st Rate	5*d.*	2,185 15 4	- - -	129 15 10¾	129 15 10¾	
NENAGH	1st Rate	5*d.*	2,734 5 9	- - -	113 17 0¾	113 17 0¾	
	2d Rate	7½*d.* in 1 Division 5*d.* in remaining 23	Now collecting.				
NEWCASTLE	1st Rate	5*d.*	2,259 16 6½	- - -	103 10 9	103 10 9	
	2d Rate	6½*d.* in 5 Divisions 6*d.* in 1 — - 5*d.* in 1 — - 4½*d.* in 1 — - 3½*d.* in 2 — - 3*d.* in 2 — - 2½*d.* in 1 — -	2,257 3 6½	84 7 11	153 13 5½	238 1 4½	
	3d Rate	6½*d.* in 1 — - 6*d.* in 3 — - 5*d.* in 1 — - 4*d.* in 2 — - 3½*d.* in 2 — - 3*d.* in 1 — - 2½*d.* in 1 — - 2*d.* in 1 — - 1½*d.* in 1 — -	1,614 2 1	- - -	369 18 9	369 18 9	
		TOTAL - £	6,131 2 2	84 7 11	627 2 11½	711 10 10½	
NEW ROSS	1st Rate	5*d.*	2,169 10 6	44 16 10	81 14 10	126 11 8	
NEWRY	1st Rate	5*d.*	2,671 18 10	8 19 0†	180 4 9	189 3 9	† *Note by Clerk.*—More than One Half of the Amount entered as Arrears of First Rate are not actual Arrears, but consist partly of Errors in the Valuation, and partly of Tenements unoccupied, and therefore not liable to Rate.
	2d Rate	10*d.* in 1 Division 5*d.* the Remainder	1,949 2 2	Second Rate in progress of Collection; Accounts not closed	947 16 10	947 16 10	
		TOTAL - £	4,621 1 0	8 19 0	1,128 1 7	1,137 0 7	
NEWTOWNARDS	1st Rate	5*d.*	2,427 12 9	16 4 10	46 19 2¾	63 4 0¾	
		Second Rate not collected.					
NEWTOWN LIMAVADY	1st Rate	10*d.*	2,548 0 7	- - -	184 10 0	184 10 0	
OLDCASTLE	1st Rate	5*d.*	1,643 18 0	11 0 0	7 0 5	18 0 5	
	2d Rate	5*d.*	—	—	—	—	
OMAGH	1st Rate	12*d.*	3,715 10 5	- - -	61 15 10	1,623 9 5½	
	2d Rate	18*d.* in 1 Division 12*d.* in 13 — - 10*d.* in 1 — - 8*d.* in 2 — - 6*d.* in 2 — - 4*d.* in 1 — - No Rate in 9 — -	1,153 19 3	- - -	1,561 13 7½		
		TOTAL - £	4,869 9 8				
PARSONSTOWN	1st Rate	5*d.*	2,153 7 7	- - -	32 4 5½	1,763 6 4¼	
	2d Rate	5*d.*	485 6 1	- - -	1,731 1 10¾		
		TOTAL - £	2,638 13 8				
RATHDOWN	1st Rate	5*d.*	3,310 9 0	- - -	116 0 8¼	4,474 3 5¾	
	2d Rate	12½*d.* in 1 Division 10*d.* in 3 — - 7½*d.* in 3 — - 5*d.* in 3 — -	729 8 7	- - -	4,358 2 9½		
		TOTAL - £	4,039 17 7				
RATHDRUM	1st Rate	5*d.*	Collection of Second Rate not commenced.				
	2d Rate	5*d.*	No correct Return by the Clerk of the other Particulars.				

V.—POOR RATES, IRELAND.—(Rates voted; Amount collected; Arrears due)—*continued.*

NAME OF UNION.	Number of Rates.	Amount of Rate in the Pound.	Amount collected in the Union.	Arrears due			REMARKS.
				From Collectors.	From Rate-payers.	TOTAL.	
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
RATHKEALE	1st Rate	5*d.*	2,922 3 11½	57 1 10¾	26 0 7¾	83 2 6½	
	2d Rate	15*d.* in 1 Division					
		12*d.* in 1 —					
		8*d.* in 3 —					
		7½*d.* in 1 —					
		6*d.* in 4 —	1,943 0 7	- - -	1,802 18 8¼	1,802 18 8¼	
		5*d.* in 2 —					
		4*d.* in 5 —					
		3*d.* in 1 —					
		2½*d.* in 1 —					
		TOTAL - £	4,865 4 6½	57 1 10¾	1,828 19 4	1,886 1 2¾	
ROSCOMMON	1st Rate	5*d.*	564 1 2	- - -	1,241 7 9½	1,241 7 9½	
ROSCREA	1st Rate	5*d.*	2,118 9 0½	- - -	10 6 6¾	10 6 6¾	
	2d Rate	7½*d.* in 1 Division	In course of Collection.				
		2½*d.* in 2 —					
		5*d.* in remaining Divisions					
SCARIFF	1st Rate	5*d.*	868 5 9	- - -	53 15 6¼	53 15 6¼	
	2d Rate	20½*d.* in 1 Division					
		18½*d.* in 1 —					
		16¼*d.* in 1 —					
		14½*d.* in 1 —					
		14*d.* in 1 —	—	—	—	—	
		13¾*d.* in 1 —					
		13¼*d.* in 1 —					
		13*d.* in 2 —					
		12½*d.* in 1 —					
SHILLELAGH	1st Rate	7½*d.*	2,092 2 9¾	0 0 4¾	25 6 7¼	25 7 0	
	2d Rate	7½*d.* in 11 Divisions	1,208 15 3½	- - -	619 2 3½	619 2 3½	
		5*d.* in 8 —					
		TOTAL - £	3,300 18 1¼	0 0 4¾	644 8 10¾	644 9 3½	
SKIBBEREEN	No Return from Clerk.						
SLIGO	1st Rate	5*d.*	2,789 1 0	- - -	249 7 1½	1,627 3 6½	
	2d Rate	5*d*	1,662 19 10	- - -	1,377 16 5		
		TOTAL - £	4,452 0 10				
STRABANE	1st Rate	12*d.*	4,007 4 10	1 15 3½	62 15 7	64 10 10½	
THURLES	1st Rate	5*d.*	1,470 18 8½	- - -	833 11 11½	833 11 11½	
TIPPERARY	1st Rate	5*d.*	2,872 8 10¼	- - -	110 8 9¾		
	2d Rate	10*d.* in 3 Divisions	3,257 0 2	- - -	317 8 11		
		5*d.* in remaining 17					
	3d Rate	20*d.* in 1 Division				1,542 15 3¾	
		15*d.* in 1 —					
		10*d.* in 1 —					
		5*d.* in 1 —	924 18 5	- - -	1,114 17 7		
		2½*d.* in 5 —					
		No Rate in 11 —					
		TOTAL - £	7,054 7 5¼				
TRALEE	1st Rate	10*d.*	429 13 5	- - -	4,302 15 3¼	4,302 15 3¼	Rate in course of Collection.
TRIM	1st Rate	5*d.*	2,177 14 3¼	- - -	16 4 5½	35 10 4½	
	2d Rate	5*d.*	2,173 15 0¾	- - -	19 5 11		
		TOTAL - £	4,351 9 4				
TULLAMORE	1st Rate	5*d.*	1,748 2 3½	17 7 8½	62 14 6½	80 2 3	
	2d Rate	5*d.*	854 19 6½	- - -	973 5 0	973 5 0	
		TOTAL - £	2,603 1 10	17 7 8½	1,035 19 6½	1,053 7 3	

V.—POOR RATES, IRELAND.—(Rates voted; Amount collected; Arrears due)—*continued.*

NAME OF UNION.	Number of Rates.	Amount of Rate in the Pound.	Amount collected in the Union.	Arrears due			REMARKS.
				From Collectors.	From Rate-payers.	TOTAL.	
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
WATERFORD - - -	1st Rate	5*d.*	2,164 11 8¾	- - -	2,049 8 6	Arrear carried into 2d Rate.	
	2d Rate	10*d.* in 1 Division -	4,258 6 1¾	- - -	267 1 0½	267 1 0½	
		7½*d.* in 1 — -					
		5*d.* in 9 — -					
		2½*d.* in 14 — -					
	3d Rate	10*d.* on 1 Division only	—	—	—	—	
		TOTAL - £	6,422 17 10½				
WESTPORT - -	1st Rate	10*d.*	356 6 7	- - -	1,259 13 10½	1,259 13 10½	
WEXFORD - -	1st Rate	5*d.*	2,125 14 9½	13 3 9	217 5 4¼	230 9 1¼	

ABSTRACT of RETURNS from CLERKS of UNIONS where RATES have been made, but are not yet in course of Collection.

NAME OF UNION.	Amount of Rate in the Pound on all Divisions in the Union.
ANTRIM - - - -	6*d.*
CARRICKMACROSS - - -	10*d.*
CLONES - - - -	10*d.*
DONEGAL - - -	12*d.*
DUNGARVAN - - -	10*d.*
INISHOWEN - - -	12*d.*
LISNASKEA - - -	10*d.*
TUAM - - - -	5*d.*

LIST of UNIONS wherein a RATE had not been made at the Date of the Order.

ATHY.	KANTURK.
BALLYMENA.	KENMARE.
BANTRY.	KILLARNEY.
CAHIRCIVEEN.	LETTERKENNY.
CARLOW.	LOWTHERSTOWN.
CLIFDEN.	MACROOM. *
CLOGHER.	MILFORD.
DUNFANAGHY.	STRANORLAR.
ENNISKILLEN.	SWINEFORD.
GLENLIES.	

* Rate since made at 5*d.* in the Pound.

V.
Poor Rates, Ireland.

V.—POOR RATES, IRELAND—*continued.*

Resolutions of Guardians, and Schedules.

Bailieborough Union.

COPIES of any RESOLUTIONS of a BOARD OF GUARDIANS for a RATE TO BE LEVIED hereafter, or stating REASONS FOR REFUSING OR POSTPONING any FURTHER RATE: And

COPIES of any RESOLUTIONS of a BOARD OF GUARDIANS directing a RATE TO BE LEVIED in DIFFERENT SUMS on different ELECTORAL DIVISIONS, in accordance with the Sixty-second Section of the Irish Poor Relief Act; and COPIES of any SCHEDULES which may have been made to show the past EXPENDITURE CHARGEABLE upon and AMOUNT OF RATE TO BE LEVIED in the different Electoral Divisions of any Union.

BAILIEBOROUGH UNION.

Communication from Clerk.

No Schedules have been made to show the past Expenditure chargeable upon the several Divisions subsequent to the Audit, 29th September 1842. The Amount of Rate, and Arrears then due and about to be collected, on the several Divisions, were as follows:—

Electoral Divisions.	Valuation.	per £	Amount Rate.	Arrears.	Total.
	£ s. d.	d.	£ s. d.	£ s. d.	£ s. d.
Bailieborough	8,725 10 0	10	363 11 3	6 18 8½	370 9 11½
Skeagh	4,543 10 0	–	189 6 3	1 3 7½	190 9 10½
Termon	4,512 10 0	–	188 0 5	1 5 8	189 6 1
Shercock	4,749 0 0	–	197 17 6	0 5 6½	198 3 0½
Kingscourt	9,884 5 0	–	411 16 10½	2 0 6¼	413 17 4¾
Ardagh	4,785 10 0	–	199 7 11	3 1 11¾	202 9 10¾
Newcastle	3,549 0 0	–	147 17 6	0 12 11	148 10 5
Moybologue	3,404 10 0	–	141 17 1	1 1 0½	142 18 1½
Tullyaran	2,563 0 0	–	106 15 10	0 8 10¼	107 4 8¼
Crosbane	2,573 5 0	–	107 4 4½	1 3 6½	108 7 11
Killenkere	2,544 5 0	–	106 0 2½	1 6 8¾	107 6 11¼
£	51,834 5 0		2,159 15 2½	19 9 1½	2,179 4 4

Extract from Abstract of audited Accounts to 29th September 1842.

Electoral Divisions.	Expenditure charged to each Division.	Balance	
		For Division.	Against Division.
	£ s. d.		£ s. d.
Bailieborough	318 1 0¼	- - -	212 10 10¼
Skeagh	177 19 5½	- - -	126 18 6
Termon	162 6 8	- - -	109 12 10
Shercock	148 9 8	- - -	69 19 1¾
Kingscourt	290 17 1	- - -	137 1 11½
Ardagh	85 16 4½	- - -	3 16 4½
Newcastle	127 16 1	- - -	59 17 4¾
Moybologue	122 7 8	- - -	58 2 4
Tullyaran	83 14 8	- - -	36 3 10
Crosbane	128 19 8	- - -	90 2 2
Killenkere	110 10 2	- - -	70 10 5
	1,756 18 6¼	- - -	974 15 9¾

BALLINASLOE UNION.

Schedule, forwarded by the Clerk, taken from the Abstracts of the audited Accounts of the Union.

Electoral Divisions.	Amount of Rate to be levied. £	s.	d.	Past Expenditure. £	s.	d.
Creagh	126	7	1½	204	19	5⅝
Moore	83	5	9¾	93	13	4
Taghmaconnell	32	11	0	26	7	11⅛
Ballinasloe	232	15	10¼	476	4	11⅞
Kilgerril	110	11	3½	148	5	9½
Aghascragh	114	10	11½	154	3	9⅜
Killeroram	142	6	10	132	9	9⅞
Killiane	117	9	4¼	153	2	8⅞
Ballynakil	163	17	11½	217	19	2
Moylough	189	0	0¼	198	19	7⅝
Killasolan	125	0	3	192	10	4½
Ballymacward	180	9	9½	344	14	5⅝
Kilconnel	184	14	0¾	228	6	4¼
Killaan	137	18	10½	143	3	5¾
Aughrim	269	0	4	342	7	3¼
Kiltonner	115	6	4½	113	3	9⅜
Abbeygormican	86	14	0¼	70	3	0½
Killimer	140	4	2	117	6	8¼
Kilquerin	145	4	8¼	123	13	4⅛
Eyrecourt	151	2	6¾	152	18	2½
Clonfert	211	2	2	215	15	1¼
Clontorskert	179	16	10¾	159	17	6⅜
Total £	3,239	10	4¾	4,010	6	3⅝

Ballinrobe Union.

BALLINROBE UNION.

Resolutions of Guardians.

12th January 1843.

Resolved, That the preliminary Steps for striking a Rate be now adopted; that the Rate shall not exceed Five-pence in the Pound, being the last Rate collected; that the Collection shall not commence until after the 12th March 1843; and that the Amount of the Rate be allocated to each Electoral Division according to its Liabilities.

26th January 1843.

Resolved, That the Consideration of allocating the Rate on the several Electoral Divisions in this Union according to their Liabilities be postponed to this Day Fortnight.

The Clerk states, That no Resolution relative to the Poor Rate was passed on the Day named in the last Resolution.

Baltinglass Union.

BALTINGLASS UNION.

Resolution respecting the Second Rate, made the 18th of August 1842.

Resolved, That a Rate be this Day made and declared for the Relief of the Poor of the Baltinglass Union as under, for the following Electoral Divisions; viz.—

Baltinglass, Stratford, Kiltegan — at 7½*d.* in the Pound.
Rathdangan, Donoughmore, Donard, Hollywood, Timolin, Graney — at 5*d.* in the Pound.
Dunlavin — at 7½*d.* in the Pound.
Rathvilly — at 2½*d.* in the Pound.

BALTINGLASS UNION—*continued.*

Extracts from Abstracts of audited Accounts, no Schedule being returned by the Clerk.

Electoral Divisions.	Total Expenditure to 25th March 1842.	Balance In favour of Division.	Balance Against Division.	Total Expenditure to 29th Sept. 1842.	Balance In favour of Division.	Balance Against Division.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Baltinglass	237 2 7½	- -	23 8 1	280 11 9	- -	201 7 7
Stratford	449 16 5¼	- -	56 13 3½	321 7 3	- -	186 4 0
Kiltegan	141 8 6¼	39 8 8½	- -	135 10 4	- -	77 9 5¾
Rathdangan	90 6 2¼	26 18 9¾	- -	59 4 4	- -	23 7 8½
Donoughmore	131 3 0¼	33 5 11	- -	123 15 1½	- -	24 17 7
Donard	61 15 10¼	- -	17 14 8½	65 17 11½	- -	10 19 8
Hollywood	152 10 11¼	- -	68 11 11¾	210 8 11¾	- -	92 13 1
Dunlavin	182 8 0¾	- -	10 4 1	202 8 7	- -	67 18 9¼
Timolin	98 15 7¾	15 2 11	- -	94 19 3	- -	63 12 9
Graney	206 14 8	139 13 8¼	- -	149 2 9	15 16 6½	—
Rathvilly	285 14 6¾	163 19 7¼	- -	246 9 4½	- -	20 1 4¼
	1,837 16 6¼	418 9 7¾	176 12 1¾	1,889 15 8¼	15 16 6½	768 11 11¾

Bandon Union.

BANDON UNION.

Resolution of Guardians.

6th July 1842.

Resolved, That a Rate of Ten-pence in the Pound on the Electoral Divisions of Ballymoodan, Kilbrogan, and Clonakilty, and of Five-pence in the Pound on the remaining Divisions of the Union, be now declared; and that the Clerk do forthwith prepare the Rate Books.

No Schedule being returned by the Clerk, the following is extracted from the Abstract of audited Accounts to 25th March 1842.

Electoral Divisions.	Expenditure charged to each Division.	Balance In favour of Division.	Balance Against Division.
	£ s. d.		£ s. d.
Ballymoodan	489 9 3½	- -	381 11 8½
Kilbrogan	242 3 8¼	- -	173 16 2¼
Clonakilty	163 1 5¼	- -	94 1 5¼
Kilmalooda	68 3 2	- -	68 3 2
Kilnagross	40 15 6½	- -	25 5 6½
Desert	45 8 3	- -	33 18 3
Ballinadee	75 4 0½	- -	61 14 0½
Innoshannon	117 1 11½	- -	80 3 9½
Kilbrittan	42 12 2½	- -	42 12 2½
Rathclareen	61 5 4	- -	61 5 4
Templequinlan	25 10 11½	- -	24 4 11¼
Templeomalus	27 7 0	- -	27 7 0
Timoleague	39 3 2¾	- -	39 3 2½
Abbeymahon	51 15 7¾	- -	51 15 7¾
Lislee	97 19 4½	- -	97 19 4½
Brinny	63 12 9¼	- -	59 12 9¼
Knuckavilla	75 11 1½	- -	49 2 8½
Desertmore	51 5 11½	- -	4 14 4½
Kilbonane	55 18 10¾	- -	26 6 10¾
Moragh	96 3 11½	- -	19 10 9¾
Kinneagh	141 15 11½	- -	14 13 5½
Desertserges	121 4 2½	- -	89 14 2½
Moviddy	154 10 0	- -	130 17 9
	2,346 14 10	- -	1,657 14 10

BELFAST UNION.

Minutes of Guardians.

31st May 1842.

Resolved, That a Rate of 5*d.* per Pound Sterling be struck on the Belfast Division this Day, and that the Rate Books be signed accordingly.

13th September 1842.

Resolved, That a Rate of 5*d.* per Pound Sterling be struck from this Day, the 13th September 1842, on the Country Divisions of this Union; viz., Greencastle, Ballygomartin, Ballymurphy, Whitehouse, Carnmoney, Ballysillan, Ballymacarrett, Castlereagh, Dundonald, Hollywood and Ballyhacharn, Electoral Divisions, and that the Books be signed accordingly.

BOYLE UNION.

Boyle Union.

Resolutions of Guardians.

23d December 1842.

Resolved, That it is now expedient that a new Rate be struck.

Resolved, That a uniform Rate of 5*d.* in the Pound be struck in every Division of the Union, with the Exception of Boyle, the Expenses chargeable to which would seem to require a higher Rate.

Resolved, That a Rate of 7*d.* in the Pound be made on the Boyle Electoral Division.

No Schedule being returned by the Clerk, the following is extracted from the Abstract of audited Accounts to 29th September 1842:

Electoral Divisions.	Expenditure charged to each Division.	Balance	
		In favour of Electoral Division.	Against Electoral Division.
	£ s. d.	£ s. d.	£ s. d.
Shancaugh	54 5 9	- - -	31 15 9
Kilmackanney	103 3 5½	- - -	36 15 5½
Ballinafad	40 0 9¼	- - -	18 7 8
Toomaur	23 6 11	12 3 1½	- - -
Kilshalvy	68 2 10¾	6 10 4¼	- - -
Kilturra	61 18 10¼	- - -	29 7 2¼
Coolavin	77 6 10¼	- - -	0 19 0¼
Kilfree	74 17 0½	5 16 6½	- - -
Bredogue	147 16 2	- - -	16 0 3
Boyle	319 9 8¾	- - -	186 3 8¾
Ballinameen	85 7 2¾	- - -	37 11 9¾
Shankhill	100 8 10¾	- - -	23 19 10¼
Croghan	93 16 10¾	- - -	52 10 10
Rockingham	90 17 0½	- - -	19 11 11½
Ardcarna	126 17 5	- - -	90 17 5½
Keadue	81 8 7¾	18 2 9¼	- - -
£	1,549 4 6¾	42 12 9½	544 0 11¾

CALLAN UNION.

Callan Union.

Resolution of Guardians, 25th January 1843.

In pursuance of the Notice of Motion given on the 11th January instant, Henry Ryan moved, and it was seconded by Thomas Shaw, That the Resolution passed on the 2d of November last, declaring a Rate of 5*d.* in the Pound on the Union at large, be rescinded.

It was proposed by Henry Ryan, and seconded by Thomas Shaw, That a Rate be made on the several Electoral Divisions of the Union as follows; viz., on the Electoral Division of Callan at 10*d.* in the Pound on the net annual Value; on the

V. Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Callan Union.

Electoral Divisions of Ballingarry, Mullinahone, and Donnemaggin at $7\frac{1}{2}d.$ in the Pound; $5d.$ in the Pound on each of the other Electoral Divisions, except Grove and Burnchurch, on each of these a Rate to be made of $2\frac{1}{2}d.$ in the Pound, to which an Amendment was put.

Proposed by Richard O'Donnell, seconded by Patrick Shelly, That instead of $5d.$ a Rate of $7\frac{1}{2}d.$ in the Pound be made on the Electoral Division of Kells, and a Rate of $5d.$ in the Pound be made on Burnchurch instead of $2\frac{1}{2}d.$

Amendment carried unanimously.

Carrick-on-Shannon Union.

CARRICK-ON-SHANNON UNION.

Minutes of Guardians, 26th January 1843.

Moved by Captain Cox, seconded by Mr. La Touche, That a Rate of $5d.$ in the Pound on each of the Electoral Divisions of the Union be struck.

Moved by Mr. Hogg, seconded by Mr. Waldron, That we refuse to strike a Rate until the Accounts are inspected by us, and to our Satisfaction.

For the Amendment - -	14
Against it - - -	3
Majority against a Rate -	11

Whereupon the Chairman declared the Motion to be lost.

Extract from Letter from the Clerk of the Carrick-on-Shannon Union, 14th March 1843.

There are no Resolutions of the Guardians on Record directing a Rate to be levied in different Sums on different Electoral Divisions, in accordance with the 62d Section of the Irish Poor Relief Act; neither has there been any Schedule made to show the past Expenditure chargeable upon and Amount of Rate to be levied in the different Electoral Divisions, except what is detailed in the half-yearly Abstract (Form 5 A.) of the separate Accounts of each Electoral Division in the Union, audited for the Half Year ended 29th September 1842.

Extract from Abstract of audited Accounts to 29th September 1842.

Electoral Division.	Expenditure charged to each Division.			Balance					
				In favour of Electoral Divisions.			Against Electoral Divisions.		
	£	s.	d.	£	s.	d.	£	s.	d.
Drumreilly	62	1	$4\frac{1}{4}$	-	-	-	59	8	$4\frac{1}{2}$
Drumshambo	120	7	$7\frac{1}{4}$	-	-	-	93	7	$7\frac{1}{2}$
Kiltubbrid	71	14	$10\frac{1}{2}$	-	-	-	26	4	$10\frac{1}{2}$
Keshcarrigan	90	5	8	-	-	-	71	5	8
Leitrim	112	12	$10\frac{1}{4}$	-	-	-	88	2	$10\frac{1}{4}$
Drumsna	76	1	$2\frac{1}{2}$	-	-	-	29	1	$2\frac{1}{2}$
Carrick-on-Shannon	148	10	$10\frac{1}{4}$	-	-	-	84	10	$10\frac{1}{4}$
Tumna	67	11	$10\frac{3}{4}$	-	-	-	19	11	$10\frac{3}{4}$
Killukin	126	8	$9\frac{3}{4}$	-	-	-	61	18	$3\frac{3}{4}$
Creeve	82	3	$8\frac{3}{4}$	-	-	-	29	2	$11\frac{3}{4}$
Aughrim	118	9	$0\frac{3}{4}$	-	-	-	97	19	$0\frac{3}{4}$
Kilmore	137	15	$5\frac{1}{4}$	-	-	-	117	10	$5\frac{1}{4}$
Elphin	120	2	1	-	-	-	100	2	1
Kilglass	67	15	9	-	-	-	67	15	9
Gillstown	59	14	$6\frac{1}{4}$	-	-	-	59	14	$6\frac{1}{4}$
£	1,461	15	$8\frac{3}{4}$	-	-	-	1,005	16	$5\frac{3}{4}$

CASHEL UNION.

Resolution of Guardians, 2d September 1842.

Resolved unanimously, That a Rate, founded on the Estimate and Account, be now made, and collected immediately.

Cashel	1*s.* 3*d.* in the Pound.	Ardmoyle Gaile Magorban Knockgraffon Peppardstown Drangan Cloneen Clogher Graystown Kiltinan	$2\frac{1}{2}d.$ in the Pound.
Ballysheehan Tullymaine Fethard Clonoulty Kilpatrick Killenaule	5*d.* —		

Estimate on which to found a Rate on the several Electoral Divisions of the Cashel Union, having reference to the Number of Paupers chargeable to each Division, for the past Half Year.

Average Number of Paupers for the Half Year	600
Maintenance and Clothing for 27 Weeks, at 2*s.* 4*d.* per Week	£1,890
First Instalment of Government Loan	335
Salaries	262
Establishment Account, probable Amount of	200
	£2,687

No.	Electoral Divisions.	Net Annual Value. £	*s.*	*d.*	Rate per Pound.	Amount of Rate. £	*s.*	*d.*
1	Cashel	22,746	4	0	1*s.* 3*d.*	1,421	13	4
2	Ballysheehan	7,389	15	0	5*d.*	153	19	0
3	Ardmoyle	4,620	9	0	$2\frac{1}{2}d.$	48	2	7
4	Gaile	3,513	14	0	—	36	12	0
5	Magorban	6,166	4	0	—	64	4	$7\frac{1}{2}$
6	Knockgraffon	11,343	0	0	—	118	3	$1\frac{1}{2}$
7	Tullemaine	5,896	18	0	5*d.*	122	16	8
8	Fethard	12,709	9	0	—	264	15	5
9	Peppardstown	7,970	12	0	$2\frac{1}{2}d.$	83	0	5
10	Drangan	5,649	10	0	—	58	17	0
11	Cloneen	4,887	19	0	—	50	18	3
12	Kiltinan	6,726	4	0	—	70	1	$1\frac{1}{2}$
13	Clonoulty	6,450	8	0	5*d.*	134	7	8
14	Clogher	5,116	14	0	$2\frac{1}{2}d.$	53	5	$11\frac{1}{2}$
15	Kilpatrick	8,833	11	0	5*d.*	184	0	7
16	Graystown	5,343	11	0	$2\frac{1}{2}d.$	55	13	3
17	Killinaule	5,418	9	0	5*d.*	112	17	8
	£	130,782	11	0		3,033	8	8

CASTLEDERG UNION.

Castlederg Union.

Minute of Guardians, 29th October 1841.

The Board proceeded to consider an Estimate on which to determine the Amount of the next Rate, upon which it was resolved, That the following be the Amount of the Rate to be levied off the Electoral Divisions respectively; viz.,

Castlederg Electoral Division	6*d.* in the Pound.	Clare	6*d.* in the Pound.
Lisnacloon	6*d.* —	Bomackatall	6*d.* —
Corgary	None.	Drumquin West	None.
Killetor	None.	Tully	None.
Killen	6*d.* —	Dooish	6*d.* —
Castlegore	12*d.* —	Magheracreggan	6*d.* —
Tullychar	None.	Listymore	18*d.* —

Resolved, That the Rate Books be prepared accordingly by the 19th of November.

V. Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Castlederg Union.

Minute of Guardians, 26th August 1842.

The Board proceeded to consider the Amount of the next Rate, upon which it was resolved, That the following Rates be levied off the Electoral Divisions respectively; viz.,

Castlederg Division	15*d.*	in the Pound.	Clare Division	12*d.*	in the Pound.
Lisnacloon	12*d.*	—	Bomackatall Division	12*d.*	—
Corgary	12*d.*	—	Drumquin	12*d.*	—
Killetor	12*d.*	—	Tully	12*d.*	—
Killen	15*d.*	—	Dooish	12*d.*	—
Castlegore	15*d.*	—	Magheracreggan	12*d.*	—
Tullychar	12*d.*	—	Listymore	18*d.*	—

Resolved, That the Rate Books be made out accordingly.

SCHEDULE.

The Establishment Charges for the Half Year ending 29th September 1841 include the following Items :—

	£	s.	d.
Election of Guardians, 1839 and 1841	25	17	6
Valuation	161	0	0
Mr. Monteith, temporary Clerk	30	0	0
Maintenance of Officers on first coming into Workhouse, before Paupers were admitted and Contract Supplies obtained	8	16	0
Books, Stationery, Postage, &c.	24	5	9
Advertising	30	18	9
Furniture and Utensils	126	10	9½
Small Bills, as per Master's Book	12	19	10
Medicine and Hospital Requisites	9	0	5
	£ 429	9	0½

The Establishment Charges for the Half Year ending 25th March 1842 may be estimated as follows :

Salaries of Officers from the Time they entered on their Duties respectively, till the 29th September 1841 :			
Chaplains each, from the 2d March, 5*l.* 13*s.* 2*d.*	£16	19	6
Medical Officer	19	16	0
Master and Matron, from 12th January	42	0	0
Schoolmistress, from 21st January	8	2	2
Porter (*N.B.* A Portion already paid)	6	15	1
	93	12	9
Medicines	20	0	0
Printing, Postage, and other minor Items	10	0	0
Utensils and other contingent Expenses, including making out Rate Books	20	0	0
Instalment for Workhouse Loan	130	0	0
	£ 273	12	9
Required to meet Debt of Clothing Account, but which will ultimately be charged to Electoral Divisions, according as Clothing is used	180	17	8

The Establishment Charges for the Half Year ending 29th September 1842 may be estimated as follows :

Chaplains	£30	0	0
Medical Officer	17	10	0
Master and Matron	30	0	0
Schoolmistress	6	0	0
Porter	5	0	0
Salaries	88	10	0
Medicines	20	0	0
Other Contingencies	25	0	0
	£ 133	10	0

The Expense of Maintenance of Paupers is estimated at the same Rate as the last Half Year. The Details of the Amounts required for each Electoral Division are exhibited in a Tabular Form within. In the Case of the Castlegore Division, where the estimated Expense for Six Months will require 12*d.* in the Pound, and in that of Listymore, where it exceeds 18*d.*, no Estimate has been made beyond that Time.

Estimate on which to pound a Rate in November 1841.

No.	Names of Electoral Divisions.	Maintenance of Paupers for Half Year ending 25th March 1842, @ 3⅜d. per Day.	Proportion of Establishment, including Repayment of Workhouse Loan, @ 3d. per Pound.	Proportion required to meet Debt for Clothing, @ 2d. in the Pound.	Total for Half Year ending 25th March 1842.	Maintenance of Paupers for Half Year ending 29th Sept. 1842.	Proportion of Establishment, @ 1½d. per Pound.	Total Estimate for One Year.	Balance now in hand.	Balance now due.	Amount required.	Rate required.	Amount to be produced by Rate.	Decision of Guardians.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	
1	Castlederg -	37 10 3	33 18 0	22 2 0	93 10 3	37 10 3	16 19 0	147 19 6	33 15 8½	- - -	114 3 9½	12d.	135 12 4½	Sixpence.
2	Lisnacloon -	17 8 8¼	28 4 3	18 16 2	64 9 1¾	17 8 8¼	14 2 1½	95 19 11	48 5 9½	- - -	47 14 1½	6d.	56 8 7½	Sixpence.
3	Corgary - -	- - -	12 18 6	8 12 4	21 10 10	- - -	6 9 3	28 0 1	28 10 8½	- - -	- - -	None	- - -	None.
4	Killetor - -	- - -	15 18 6	10 2 4	26 0 10	- - -	7 19 3	34 0 1	36 3 11	- - -	- - -	None	- - -	None.
5	Killon - -	21 5 9¼	19 2 3	12 14 10	53 2 10¼	21 5 9¼	9 11 1½	83 19 9	23 10 7	- - -	60 9 2	12d.	76 9 0	Sixpence.
6	Castlegore -	73 17 7¼	31 14 6	21 3 0	126 15 1¼	Not estimated	- - -	126 15 1¼	2 10 5¼	- - -	124 4 8	12d.	126 18 8	Twelve-pence.
7	Tullychar - -	0 6 6	5 7 3	3 11 6	9 5 3	0 6 6	2 13 7½	12 5 4½	12 1 11¼	- - -	0 3 5¼	None	- - -	None.
8	Clare - -	24 18 11½	26 3 0	17 8 0	68 9 11½	24 18 11½	13 1 6	106 10 5	35 12 4	- - -	70 18 1	12d.	104 12 0	Sixpence.
9	Bomackatall -	12 16 9¼	13 15 9	9 3 10	35 16 4¼	12 16 9¼	6 17 10½	55 11 0	19 10 0½	- - -	36 0 11½	12d.	55 3 4	Sixpence.
10	Drumquin West -	- - -	11 17 6	7 18 4	19 15 10	- - -	5 18 9	25 14 7	25 4 2½	- - -	0 10 4½	None	- - -	None.
11	Tully - -	5 0 9¼	10 6 3	6 17 9	22 4 9¼	5 0 9¼	5 3 1½	32 8 8	19 2 8	- - -	13 6 0	6d.	20 12 6	None.
12	Dooish - -	27 0 10½	19 8 6	12 19 0	59 8 4½	27 0 10½	9 10 1	95 19 4	18 18 0	- - -	77 1 4	12d.	77 14 0	Sixpence.
13	Magheracreggan -	26 6 3½	23 5 9	15 10 9	65 2 9½	26 6 3½	11 12 10½	103 1 11½	29 11 5¾	- - -	73 19 5¾	12d.	93 3 7	Sixpence.
14	Listymore - -	75 17 5¼	20 16 9	13 17 10	110 12 0¼	Not estimated	- - -	110 12 0¼	- - -	26 6 5½	136 8 5½	18d.	125 1 6¾	Eighteen-pence.
	£	322 9 11	272 16 9	180 17 8	776 4 4	172 14 10½	109 18 7	1,058 17 9½	332 17 9¾	26 6 5½	754 19 10½	- -	871 15 7¾	

V. Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Celbridge Union.

CELBRIDGE UNION.

Resolution of Guardians, 7th December 1842.

Resolved, That the Clerk do give the prescribed Notice of the Rate having been made on this Day as follows:—

Celbridge	-	8*d.* per Pound.	Rathcoole	-	6*d.* per Pound.
Leixlip	- -	6*d.* —	Saggard	- -	3*d.* —
Straffan	- -	3*d.* —	Balraheen	- -	3*d.* —
Maynooth	-	4*d.* —	Kilcock	- -	8*d.* —
Donacumpher	-	3*d.* —	Donadea	- -	3*d.* —
Lucan	- -	3*d.* —	Roddanstown	-	3*d.* —
Newcastle	-	6*d.* —	Cloncurry	-	3*d.* —
Clonsill	- -	3*d.* —			

Clogheen Union.

CLOGHEEN UNION.

Extract from Letter from Clerk, 24th February 1843.

I beg to transmit the following Copy of a Resolution of the Board, passed on the 10th of October last, and to state, that the Guardians, in levying different Sums on different Electoral Divisions, were guided by the collective Number of Days which the Electoral Divisions respectively have had Paupers in the Workhouse, up to the 29th of September last.

"On the Motion of Michael O'Brien, seconded by James Mulcahy, it was resolved, That a Rate, according to the following Proportions, be declared on the several Electoral Divisions of this Union:—

Cahir	- -	10*d.* in the Pound.	Tullahorton	-	5*d.* in the Pound.
Daragrath	-	5*d.* —	Tubrid	-	5*d.* —
Ardfinane	-	5*d.* —	Whitechurch	-	5*d.* —
Tullamealon	-	5*d.* —	Clogheen	-	10*d.* —
Newcastle	-	5*d.* —	Ballyporeen	-	7½*d.* —
Ballybacon	-	5*d.* —	Killenny	-	10*d.*" —

Table forwarded by the Clerk, showing the collective Number of Days on which the several Electoral Divisions in the Clogheen Union had had Paupers in the Workhouse up to the 29th September 1842.

Electoral Divisions.	Collective Number of Days.	Electoral Divisions.	Collective Number of Days.
Cahir - -	2,932	Tubrid - -	538
Daragrath -	30	Whitechurch -	—
Ardfinane -	290	Clogheen -	2,313
Tullamealon -	2	Ballyporeen -	161
Newcastle -	—	Killenny - -	1,252
Ballybacon -	136	Union at large -	307
Tullahorton -	304		8,265 Days.

11th May 1843.

Clonmel Union.

CLONMEL UNION.

Minutes of Guardians.

23d April 1842.

Proposed by Edmund Mulcahy, seconded by William Moore, Esq.—

Resolved, That the Report of the Finance Committee be received, adopted, and inserted in the Minute Book; and that the Rate, as stated in said Report, be immediately declared. The Committee, after examining the Accounts of the Union for the last Half Year, ended

25th March

25th March 1842, find that the Electoral Divisions mentioned below have Balances in their favour sufficient to meet their expected Shares of the Expenses for the current Six Months, and the Committee therefore cannot recommend that any Rates be levied on these Four Divisions; namely,

Kilsheelan.	Templetney.
Lisronagh.	New Chapel.

The following Two Electoral Divisions requiring a small Sum, in addition to the Balances in their favour, the Committee recommend a Rate of 2½*d.* per Pound on the Electoral Divisions of Killaloan and Rathgormack, on the net annual Value.

The following Three Electoral Divisions requiring a larger Sum, in addition to the Balances in their favour, than a 2½*d.* Rate would yield, the Committee do recommend a 5*d.* Rate for the Electoral Divisions of Innislonaghty, Kilronan, and Saint Mary's.

The Electoral Division of Clonmel being considerably in Debt, the Committee recommend that a Rate of 10*d.* in the Pound on the net annual Value be declared on this Division.

3d September 1842.

Resolved, That the Finance Committee having examined the Estimate submitted by the Clerk of the probable Expenditure of each Electoral Division for Six Months ensuing, taking into account as a Criterion the actual Expense incurred for a like Period of Time, viz., from 29th September to 25th March last, as audited on 6th May 1842, the Committee are of opinion that the Rates under mentioned will be required from each Electoral Division in the Union for the ensuing Six Months, and your Committee recommend the Board to make a Rate accordingly:—

The Clonmel Electoral Division, rated on its net annual Value	-	-	-	-	7½*d.* per Pound.	
Kilsheelan	-	do.	-	do.	-	2½*d.* —
Templetney	-	do.	-	do.	-	5*d.* —
Lisronagh	-	do.	-	do.	-	5*d.* —
New Chapel	-	do.	-	do.	-	5*d.* —
Innislonaghty	-	do.	-	do.	-	5*d.* —
Kilronan	-	do.	-	do.	-	2½*d.* —
Saint Mary's	-	do.	-	do.	-	5*d.* —
Killaloan	-	do.	-	do.	-	2½*d.* —
Rathgormack	-	do.	-	do.	-	2½*d.* —

No Schedule returned by the Clerk; on reference to him for it, the following is his Note:—

"The Finance Committee and Clerk make reference to the Ledger Accounts of the actual Expense incurred on each Electoral Division of a corresponding Half Year as a Criterion to estimate the Expenses, and strike a Rate accordingly."

COLERAINE UNION.

Coleraine Union.

Resolution of Guardians, 10th December 1842.

Resolved, That a Rate on the several Electoral Divisions of the Coleraine Union on an estimated Expenditure of the last Ten Months, adding and deducting Balances, be prepared for Signature on the 24th of December (if possible), and that the Collection be completed within Six Months; also that the following be the Rates on the different Electoral Divisions:—

Coleraine	-	10*d.* per Pound.		Glenkeen	-	6*d.* per Pound.
Bannbrook	-	12*d.*	—	Garvagh	-	Nil.
Articlave	-	6*d.*	—	Slaght	-	6*d.* —
Downhill	-	Nil.		Bovagh	-	Nil.
Letterloan	-	6*d.*	—	Knockantern	-	4*d.* —
Drumcroom	-	4*d.*	—	Ballylagan	-	Nil.
Somerset	-	Nil.		Bushmills	-	Nil.
Agivey	-	4*d.*	—	Portstewart	-	Nil.
Aghadowney	-	4*d.*	—	Portrush	-	Nil.
Ringsend	-	6*d.*	—	Beardiville	-	Nil.

The Books were prepared and signed accordingly.

SCHEDULE. 27th December 1842.

Names of Electoral Divisions.	Receipts on account of each Electoral Division.						Expenditure on account of each Electoral Division.							Balance at Close of last Half Year	
	Balance in Treasurers Hands from last Half Year.	Amount of Poor Rate collected.	Repayment of Relief by way of Loan.	Amount raised by Rate or borrowed for Emigration Purposes.	Other Receipts, if any.	TOTAL.	Balance due to Treasurer at Close of last Half Year.	Maintenance of Paupers.	Proportion of Establishment Charges, excluding Repayment of Workhouse Loan.	Amount expended on Emigration.	Amount of Emigration Loan repaid, and Interest thereon.	Burial, Election, Law, and other Expenses.	TOTAL.	In favour of Electoral Divisions.	Against Electoral Divisions.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Coleraine	- - -	540 0 0	1 17 6	- - -	- - -	541 17 6	- - -	219 18 3½	183 18 7½	- - -	- - -	6 16 0	410 12 11	131 4 7	—
Bannbrook	- - -	121 9 11	- - -	- - -	- - -	121 9 11	- - -	63 5 5	37 13 3	- - -	- - -	- - -	100 18 8	20 11 3	—
Articlave	- - -	118 1 6	- - -	- - -	- - -	118 1 6	- - -	22 11 5	41 14 5½	- - -	- - -	- - -	64 5 10½	53 15 7½	—
Downhill	- - -	83 17 7	- - -	- - -	- - -	83 17 7	- - -	9 9 6	27 9 10½	- - -	- - -	0 5 6	37 4 10½	46 12 8½	—
Letterloan	- - -	81 0 0	- - -	- - -	- - -	81 0 0	- - -	26 5 9	28 18 9½	- - -	- - -	0 15 4	55 19 10½	25 0 1½	—
Drumcroom	- - -	150 0 0	- - -	- - -	- - -	150 0 0	- - -	26 3 6	53 7 5½	- - -	- - -	2 4 8	81 15 7½	68 4 4½	—
Somerset	- - -	177 10 0	- - -	- - -	- - -	177 10 0	- - -	7 1 8	55 10 8½	- - -	- - -	0 1 0	62 13 4½	114 16 7½	—
Agivey	- - -	132 0 0	- - -	- - -	- - -	132 0 0	- - -	16 19 7½	42 16 5	- - -	- - -	2 19 0	62 15 0½	69 4 11½	—
Aghadowey	- - -	166 5 0	- - -	- - -	- - -	166 5 0	- - -	23 17 0	54 1 4	- - -	- - -	4 10 6½	82 8 10½	83 16 1½	—
Ringsend	- - -	47 15 0	- - -	- - -	- - -	47 15 0	- - -	14 15 1	20 9 4	- - -	- - -	0 9 0	35 13 5	12 1 7	—
Glenkeen	- - -	90 0 0	- - -	- - -	- - -	90 0 0	- - -	22 11 3½	33 4 2	- - -	- - -	5 6 10	61 2 3½	28 17 8½	—
Garvagh	- - -	173 0 0	- - -	- - -	- - -	173 0 0	- - -	9 16 3½	59 1 11½	- - -	- - -	3 9 0	72 7 3	100 12 9	—
Slaght	- - -	32 0 0	- - -	- - -	- - -	32 0 0	- - -	2 11 9½	19 10 5	- - -	- - -	3 12 10	25 15 0½	6 4 11½	—
Bovagh	- - -	99 0 0	- - -	- - -	- - -	99 0 0	- - -	2 6 7½	30 5 1	- - -	- - -	2 18 6	35 10 2½	63 9 9½	—
Knockantern	- - -	240 0 0	- - -	- - -	- - -	240 0 0	- - -	34 4 5½	76 5 5½	- - -	- - -	0 3 4	110 13 3	129 6 9	—
Ballylagan	- - -	190 0 0	- - -	- - -	- - -	190 0 0	- - -	9 1 1	56 6 5½	- - -	- - -	- - -	65 7 6½	124 12 5½	—
Bushmills	- - -	215 1 6	- - -	- - -	- - -	215 1 6	- - -	4 11 8½	69 7 8½	- - -	- - -	0 11 1	74 10 6	140 11 0	—
Portstewart	- - -	230 0 0	- - -	- - -	- - -	230 0 0	- - -	6 2 5½	77 2 9½	- - -	- - -	- - -	83 5 3	146 14 9	—
Portrush	- - -	262 5 3	- - -	- - -	- - -	262 5 3	- - -	8 11 0½	88 8 0½	- - -	- - -	1 13 4	98 12 5	163 12 10	—
Beardiville	- - -	171 6 5	- - -	- - -	- - -	171 6 5	- - -	9 6 1	53 5 9½	- - -	- - -	- - -	62 11 10½	108 14 6½	—
£	- - -	3,320 12 2	1 17 6	- - -	- - -	3,322 9 8	- - -	539 10 1	1,108 18 1½	- - -	- - -	35 15 11½	1,684 4 2	1,638 5 6	—

COOKSTOWN UNION.

Resolution of Guardians, 10th January 1843.

The Assistant Commissioner brought before the Board the Necessity of making a new Rate, and recommended that a Rate of 10*d.* in the Pound be struck on the Electoral Divisions of Stewartstown and Cookstown, and 5*d.* in the Pound on the Remainder of the Union.

Resolved, That the foregoing Recommendation be adopted, and that the Books be made out accordingly.

No Schedule being returned by the Clerk, the following is extracted from the Half-yearly Abstract of audited Accounts to 29th September 1842.

Electoral Divisions.	Expenditure charged to each Division.			Balance in favour of Electoral Divisions.			Balance against Electoral Divisions.		
	£	s.	d.	£	s.	d.	£	s.	d.
Cookstown	247	3	9	56	13	10½	—		
Lissau, Lower	45	0	11¼	35	5	3¾	—		
Beaghmore	26	10	0¼	19	2	11¾	—		
Ballynasollus	35	12	2¾	14	7	10¼	—		
Oritor	66	0	1½	20	4	10½	—		
Killeenan	43	8	4¼	39	6	2¾	—		
Oaklands	62	13	5¼	59	13	2¾	—		
Pomeroy	63	16	3	16	8	6½	—		
Rock	72	1	6¼	-	-	-	11	0	1¾
Sandholes	87	2	5¾	22	19	11¼	—		
Tullyhog	118	6	5¼	72	19	3¼	—		
Killycolpy	82	17	10¾	48	18	0¼	—		
Munterevlin	73	12	8¼	47	12	6¼	—		
Stewartstown	147	8	7¾	-	-	-	38	0	4¾
Ballyclog	93	11	3¾	81	10	7¾	—		
Coagh	111	14	10¼	26	13	3¼	—		
£	1,377	0	11¼	561	16	6¾	49	0	6½

Cork Union.

CORK UNION.

Resolutions of Guardians.

26th July 1841.

Resolved, That a Rate be this Day made on all the rateable Property in the Electoral Division of Cork, at a Rate of 5*d.* in the Pound on the Valuation of the respective Properties situate in said Division; and,

That a Rate be this Day made on all rateable Property in the Electoral Divisions of Inniskenny, Carrigaline, Monkstown, Cove, Ballincollig, Blarney, Inniscarra, Grenagh, Whitechurch, Carnavar, Rathcooney, Kilquane, and Glanmire, at a Rate of 2½*d.* in the Pound on the Valuation of the respective Properties situate in said respective Divisions.

17th January 1842.

Resolved, That a Rate be this Day made, to be levied on all rateable Property in the Electoral Division of Cork, at a Rate of 10*d.* in the Pound on the Valuation of the respective Properties situate in said Division; and,

That a Rate be this Day made, to be levied on all rateable Property in the Electoral Divisions of Inniskenny, Carrigaline, Monkstown, Cove, Ballincollig, Blarney, Inniscarra, Grenagh, Whitechurch, Carnavar, Rathcooney, Kilquane, and Glanmire, at a Rate of 5*d.* in the Pound on the Valuation of the respective Properties situate in said respective Divisions.

Schedules.—Return by Clerk. Nil.

V.
Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

North Dublin Union.

NORTH DUBLIN UNION.

Resolutions of Guardians.

16th March 1840.

Resolved, That a Rate of 5*d.* in the Pound on the Valuation of the Union be now made, and signed by the Chairman and Three Guardians present.

25th September 1840.

Resolved, That a Rate of 7½*d.* in the Pound for the ensuing Six Months be made on the North City Electoral Division, and that no Rate be at present struck on the Rural Divisions of the Union.

31st March 1841.

Resolved, That a Rate of 5*d.* in the Pound be now made on the Valuation of the whole Union.

2d February 1842.

Resolved, That the Rate Books, as prepared for the several Wards of the North City Electoral Division (at a Rate of 5*d.* in the Pound), be now declared, and signed by the Chairman and Two others of the Guardians on behalf of the Majority of this Board, in pursuance of the Sixty-fifth Section of the Irish Poor Relief Act.

23d March 1842.

Resolved, That the Rate Books of the Rural Divisions of the Union be now declared, and signed by the Chairman and Two others of the Guardians on behalf of the Majority of the Board, pursuant to the Sixty-fifth Section of the Irish Poor Relief Act. Rate, 5*d.* in the Pound.

1st June 1842.

Resolved, That the Rate Books, as prepared for the several Wards of the North City Electoral Division, be now declared, and signed by the Chairman and Two other of the Guardians on behalf of the Majority of this Board, pursuant to the Sixty-fifth Section of the Irish Poor Relief Act. Rate, 5*d.* in the Pound.

29th September 1842.

Resolved, That the Rate Books, as prepared for the several Wards of the North City Electoral Division of the North Dublin Union, be now declared, and signed by the Chairman and Three other Guardians on behalf of the Majority of this Board, in pursuance of the Sixty-fifth Section of the Irish Poor Relief Act. Rate, 6*d.* in the Pound.

No such Schedules as mentioned in the Order have been preserved.

(Signed) J. H. CREAN.

South Dublin Union.

SOUTH DUBLIN UNION.

Resolutions of Guardians.

2d April 1840.

Moved by Mr. Mackay, seconded by Mr. Dickson,—
Resolved, That 5*d.* in the Pound be the Amount of the Rate for the first Six Months.

9th April 1840.

Mr. Dolan postponed his Motion to fix a Rate till this Day Week.

Moved by Mr. R. Smith, seconded by Mr. Barlow,—
That the Rate be signed this Day. The Question being put by the Chairman, a Division was called for, when the Motion was carried by a Majority of Six.

10th December 1840.

Moved by Mr. R. Smith, seconded by Dr. Nalty,—
That a Rate of 7½*d.* in the Pound be struck on the revised Valuation of the City Electoral Division, to meet the estimated Expenses of the next Six Months from the 1st of December.

22d July 1841.

Moved by Mr. Dolan, seconded by Mr. Shannon,—
Resolved, That a Rate of 5*d.* in the Pound be now made on the South City Electoral Division.

19th August 1841.

Moved by Mr. Dolan, seconded by Mr. Askins; Captain Nowlan dissenting,—
Resolved, That a Rate of 5*d.* in the Pound be now made on the Rural Districts,

Donnybrook.
Rathmines.
Rathfarnhan.
Whitechurch.
Tallaght.
Clondalkin.
Palmerstown.

Moved

24th March 1842.

Moved by Mr. Mackay, seconded by Mr. Reilly,—

Resolved, That a Rate of 5*d.* in the Pound be now made on the net annual Value of the Property situate in the South City Electoral Divisions of this Union.

10th November 1842.

Moved by Mr. Dolan, seconded by Mr. Crozier,—

Resolved, That a Rate of 5*d.* in the Pound be made on the South City Electoral Divisions.

Schedule returned by the Clerk.

Comparative View, since the Opening of the Workhouse, of the Expenses for

	Maintenance and Clothing.			Establishment.			Valuation, &c.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
The first Five Months -	3,846	15	11	3,861	7	3	1,063	9	0	8,771	12	2
Second Half Year -	5,462	2	3	2,505	15	3	310	8	7	8,278	6	1
Third Do. - -	5,659	6	6	2,320	8	9	172	6	11	8,152	2	2
Fourth Do., estimated	5,372	9	9	3,500	0	0	127	10	3	9,000	0	0
£	20,340	14	5	12,187	11	3	1,673	14	9	34,202	0	5

Account showing the Assets and Liabilities of the Union on the 25th December 1841.

Assets.				£	s.	d.
Balance in Treasurer's Hands - - - -				857	19	5
Government; due by them for Maintenance of House of Industry Paupers, to 29th September 1841 - - -				449	8	0
Poor Law Commissioners; Balance of Building Fund in their Hands - - - - - - -				140	0	0
Value in hand of Oakum - - - -				40	0	0
Value in hand of spun Hemp - - - -				10	0	0
Amount of Rate collected on South City -	£2,814	16	0			
Allow for Insolvent Arrears - -	1,000	0	0			
				1,814	16	0
Amount of Rate on Rural Divisions uncollected - - - -	£2,262	0	5			
Allow for Insolvent Arrears - -	350	0	0			
				1,912	0	5
				£ 5,224	3	10

Liabilities.				£	s.	d.
Amount due for Provision - - -	£800	0	0			
Amount for Sundries, as detailed in Finance Presentment - - - -	500	0	0			
				1,300	0	0
				£ 3,924	3	10

According to the Estimate, the average weekly Expenses for the ensuing Half Year would be 350*l.* a Week, and the Assets would therefore last to the 5th March.

The Board are at present in Debt 130*l.*, and the Collectors are bringing in nearly Fifty per Cent. less than the average weekly Expenses.

At the present Rate of Collection in the Rural Divisions the Rate will not be in for One Year to come, and at the present Rate of Collection in the South City the Rate will not be in for Three Months.

That the Assets should last until the 5th of March, it must be assumed (what will not be the Case, however,) that the Rates will be all in by that Period.

V.
Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Dungarvan Union.

DUNGARVAN UNION.

Schedule received from Clerk.

A Return of the Amount of past Expenditure chargeable upon each Electoral Division of the Union, as contained in the Report on the Audit of Accounts, up to 25th March 1842.

Electoral Divisions:—	£	s.	d.
Dungarvan	123	19	8¼
Ardmore	45	16	1¾
Grange	23	3	2¾
Kinsalebeg	27	13	4
Clashmore	21	8	9
Aglish	45	11	7¾
Whitechurch	31	0	11¼
Modiligo	11	18	11½
Colligan	9	4	2
Sheskinane	19	18	7¾
Kilgobinet	22	15	7½
Kilrossanty	32	5	1¼
Fews	15	13	4
Stradbally	33	12	6
Ballylaneen	23	19	10¾
TOTAL	£ 488	1	11½

Observation.—The total Amount of Expenditure is 489*l.* 15*s.*; leaving 1*l.* 13*s.* 0½*d.* to be charged in next Audit.

Dunshaughlin Union.

DUNSHAUGHLIN UNION.

Minutes of Guardians.

28th June 1842.

The Clerk reported, that the probable Expense of the several Electoral Divisions for the next Six Months would be as follows; namely,

Dunboyne E. D.	150*l.*	Kilmore E. D.	140*l.*
Donaghmore E. D.	150*l.*	Kilmessan E. D.	120*l.*
Ratoath E. D.	150*l.*	Killeen E. D.	100*l.*
Kilbrew E. D.	60*l.*	Skreen E. D.	160*l.*
Dunshaughlin E. D.	150*l.*	Rathfeigh E. D.	60*l.*
Culmullin E. D.	130*l.*	Garristown E. D.	150*l.*

And that such Expenditure would be covered by a Rate upon each Electoral Division as follows; namely,

Dunboyne E. D.	2½*d.* in the Pound.	Kilmore E. D.	5*d.* in the Pound.
Donaghmore E. D.	5*d.* —	Kilmessan E. D.	5*d.* —
Ratoath E. D.	5*d.* —	Killeen E. D.	2½*d.* —
Kilbrew E. D.	2½*d.* —	Skreen E. D.	5*d.* —
Dunshaughlin E. D.	5*d.* —	Rathfeigh E. D.	2½*d.* —
Culmullin E. D.	5*d.* —	Garristown E. D.	5*d.* —

Moved by Mr. Rooke, seconded by Mr. Marmion,—

Resolved, That the Clerk having handed in a certain Scale of Expense for each Electoral Division, the same be received; and that he be directed to prepare the Rate Books accordingly, with a view to the making a Rate on next Board Day.

26th July 1842.

The Clerk handed in the Rate Books with the Rate filled in according to the above Scale.

It was moved by Mr. M'Cabe, seconded by Mr. Kelly,—

That the Rate Books be signed, and that the Collectors be required to attend on Tuesday the 2d August next, in order to enter into Security, and to proceed with the Collection.

Return by Clerk, taken from Form B., for the Half Year ended 25th March 1842, and upon which the Rate made on the 26th March 1842 was founded.

	Total Expenditure on Electoral Divisions.	Balance in favour of Electoral Divisions.
	£ s. d.	£ s. d.
Dunboyne -	121 1 8½	86 1 2
Donaghmore -	87 10 11	26 7 5
Ratoath - -	79 14 4	30 15 8½
Kilbrew - -	43 19 11	63 17 11¼
Dunshaughlin -	97 18 8	19 11 3¼
Culmullin - -	65 15 2	45 19 11
Kilmore - -	80 12 2	35 10 5¾
Kilmessan -	44 18 7	9 14 10¾
Killeen - -	53 0 7	52 8 2
Skreen - -	92 2 4	40 17 4½
Rathfeigh - -	33 19 10	30 4 5
Garristown -	58 9 10	34 2 10½
£	859 4 0½	475 11 7½

EDENDERRY UNION.

Edenderry Union.

Extract from Half-yearly Abstract of Accounts for the Half Year ended 29th September 1842.

Electoral Divisions.	Expenditure charged to each Division.	Balance	
		In favour of Electoral Division.	Against Electoral Division.
	£ s. d.	£ s. d.	£ s. d.
Cardainstown -	188 10 4¾	- - -	35 7 5¼
Ballinadrimna -	146 10 8	- - -	38 18 0½
Mylerstown -	83 17 10¾	- - -	4 13 5¾
Carbury - -	249 13 1¼	- - -	59 13 1¼
Ardkill - -	234 5 10¾	- - -	124 9 10¾
Cloncurry -	79 11 0¾	- - -	29 1 0¾
Rathangan -	216 7 8½	- - -	36 17 8½
Ballyboggan -	73 19 11	6 19 8½	—
Clonard - -	176 17 6½	- - -	46 13 5½
Castle Jordan -	77 0 0½	- - -	27 3 0
Edenderry - -	302 15 2	- - -	93 13 2
Balinakill -	74 7 11	- - -	13 17 4
Clonrust - -	212 0 8½	- - -	35 18 4½
Ballymacwilliam -	131 2 5¾	- - -	44 17 4¾
Ballyburly - -	102 9 4¼	11 10 5¾	—
Clonmore - -	89 13 7½	- - -	8 16 2½
Croughan - -	72 3 7	- - -	9 3 7
£	2,511 7 0¾	18 10 2¼	609 5 3

V.
Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Ennis Union.

ENNIS UNION.

Resolutions of Guardians.

20th July 1842.

Resolved, That a Rate be declared on the rateable Property of this Union at $2\frac{1}{2}d.$ per Pound for each of the Seventeen Rural Districts, and $10d.$ for the Electoral Division of Ennis; and that the Clerk be directed to get Notices printed and posted up in the several Electoral Divisions of this Union to that Effect, according to Form G.

16th November 1842.

Resolved, That a Rate be declared on this Union as follows: —

Ennis	$12\frac{1}{2}d.$ in the Pound.	Newmarket	$2\frac{1}{2}d.$ in the Pound.
Kilchreest	$7\frac{1}{2}d.$ —	Quin	Free of Rate, these Divisions having sufficient Funds to carry them out for the next Half Year.
Clondagad	$7\frac{1}{2}d.$ —	Feenagh	
Kilmaly	$7\frac{1}{2}d.$ —	Inchicronan	
Ruan	$5d.$ —	Inagh	
Clonlea	$5d.$ —	Kilconry	
Killoan	$5d.$ —	Bunratty	
Clare	$2\frac{1}{2}d.$ —	Dysart	
Clounea	$2\frac{1}{2}d.$ —	Templemaly	

Extracts from the Abstracts of audited Accounts to 25th March and 29th September 1842, no Schedule being returned by the Clerk.

Electoral Divisions.	Expenditure charged on each Division to 25th March 1842.	Balance		Expenditure charged on each Division to 29th September 1842.	Balance	
		In favour of Division.	Against Division.		In favour of Division.	Against Division.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Ennis	472 0 $2\frac{1}{2}$	- - -	137 10 $4\frac{1}{2}$	880 11 9	- - -	591 8 3
Inagh	49 3 $3\frac{1}{2}$	33 10 $8\frac{1}{2}$	- - -	34 18 $1\frac{1}{2}$	9 2 7	—
Dysart	82 19 $11\frac{1}{2}$	69 3 $5\frac{1}{2}$	- - -	63 18 11	50 6 $4\frac{1}{2}$	—
Ruan	73 14 9	21 0 11	- - -	84 1 $9\frac{1}{2}$	- - -	24 7 $3\frac{1}{2}$
Inchicronan	76 16 $6\frac{1}{2}$	42 0 $6\frac{1}{2}$	- - -	54 0 11	- - -	1 19 $4\frac{1}{2}$
Clounea	68 19 5	26 14 1	- - -	62 8 $5\frac{1}{2}$	- - -	5 3 $10\frac{1}{2}$
Templemaly	58 19 11	49 5 0	- - -	45 8 $8\frac{1}{2}$	29 19 $9\frac{1}{2}$	—
Quin	116 1 $5\frac{1}{2}$	57 9 $3\frac{1}{2}$	- - -	91 12 $10\frac{1}{2}$	1 16 5	—
Newmarket	111 6 $0\frac{1}{2}$	54 3 $11\frac{1}{2}$	- - -	114 9 $8\frac{1}{2}$	17 6 6	—
Clonlea	84 14 9	25 15 2	- - -	106 9 5	- - -	26 5 9
Feenagh	63 9 1	30 0 11	- - -	49 18 0	31 2 7	—
Bunratty	77 3 8	42 6 4	- - -	52 2 $6\frac{1}{2}$	62 16 $9\frac{1}{2}$	—
Kilconry	92 6 8	61 13 4	- - -	75 14 6	58 14 6	—
Kilchreest	64 11 4	- - -	25 11 4	116 12 6	- - -	84 12 6
Clondegad	68 0 11	- - -	1 10 11	99 14 $2\frac{1}{2}$	- - -	87 4 $2\frac{1}{2}$
Killoan	53 19 9	4 8 6	- - -	56 11 $9\frac{1}{2}$	- - -	24 0 $6\frac{1}{2}$
Kilmaly	71 14 $3\frac{1}{2}$	26 9 $6\frac{1}{2}$	- - -	102 3 $0\frac{1}{2}$	- - -	64 9 9
Clare	100 9 $0\frac{1}{2}$	46 12 $1\frac{1}{2}$	- - -	88 18 11	- - -	8 15 $3\frac{1}{2}$
£	1,786 11 1	590 13 $10\frac{1}{2}$	164 12 $7\frac{1}{2}$	2,179 16 2	261 5 $6\frac{1}{2}$	918 6 10

ENNISTYMON UNION.

Resolutions of Guardians.

2d December 1842.

Resolved, That a Rate of 5*d.* in the Pound be made on the Union in general.

27th January 1843.

Resolved, That no Rate be collected until the 1st Day of May next.

3d February 1843.

Resolved, That the Clerk do communicate to the Commissioners that the Guardians could not help turning out the Paupers, as having no Funds and no Credit. This Board further desires to state, that at this Season of the Year the County Cess is in course of Collection, and the Hardship of collecting the Rate in addition would be too much; besides, the Season is plentiful, and no Danger of the Paupers being hungry: that we will retain those only who are very old, feeble, and unable to beg.

FERMOY UNION.

Minute of Guardians.

20th August 1842.

The Board then went into the Consideration of the Rate, and having examined the Calculations laid before them by the Chairman, they agreed that the following Rates be now struck upon the several Electoral Divisions, and that the same shall be the Rates for this Union.

Fermoy Division, a Rate of 1*s.* 5½*d.* in the Pound.

Mitchelstown	1*s.* 3*d.*	—
Rathcormack	10*d.*	—
Kilworth	1*s.* 0½*d.*	—
Castlelyons	10*d.*	—
Ballyhooly	7½*d.*	—
Glanworth	7½*d.*	—
Templemalogga	5*d.*	—
Ardnageehy	7½*d.*	—
Knockmourne	7½*d.*	—
Marshalstown	5*d.*	—
Castletown Roche	7½*d.*	—
Killatty	5*d.*	—
Kilgullane	5*d.*	—
Macroney	7½*d.*	—
Ahern	5*d.*	—
Kildorrery	7½*d.*	—
Farrahy	5*d.*	—
Ballynoe	5*d.*	—
Derryvillane	5*d.*	—
Kilcummer	5*d.*	—
Mogehy	5*d.*	—

V. Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Fermoy Union.

Schedule returned by Clerk.

Rate at 5*d.* per Pound.	Names of Electoral Divisions.	Debt at Mar. 1842, including Fees for Collector.	Expense from End of March to End of July; 4 Months.	Total Debt at End of July.	Estimated Expense for One Year, from July 1842 to July 1843.	Total Amount to be now provided for.	Proposed new Rate.	Amount of Rate.	
£		£	£	£	£	£	*s.* *d.*	£	
355	Fermoy - -	275	234	509	741	1,250	1 5½	1,242	Short 8*l.*
284	Mitchelstown -	63	202	265	615	880	1 3	852	Short 28*l.*
284	Rathcormack -	27	115	142	364	506	0 10	568	Over 62*l.*
134	Kilworth - -	61	73	134	230	364	1 0½	335	Short 29*l.*
262	Castlelyons -	50	115	165	364	529	0 10	524	Short 5*l.*
174	Ballyhooly -	3	66	69	207	276	0 7½	261	Short 15*l.*
181	Glanworth -	2	68	70	214	284	0 7½	271	Short 13*l.*
	Debt -	481							
		Credits.							
55	Templemologga -	12	16	4	50	54	0 5	55	Over 1*l.*
190	Ardnageehy -	14	66	52	205	257	0 7½	285	Over 28*l.*
158	Knockmourne -	3	58	55	183	238	0 7½	237	Over 1*l.*
107	Marshalstown -	18	33	15	104	119	0 5	107	Short 12*l.*
188	Castletown Roche	16	63	47	200	247	0 7½	282	Over 35*l.*
117	Killatty - -	25	34	9	107	116	0 5	117	Over 1*l.*
106	Kilgullane -	22	32	10	98	108	0 5	106	Short 2*l.*
122	Macroney -	12	41	29	128	157	0 7½	183	Over 26*l.*
43	Ahern - -	9	13	4	40	44	0 5	43	Short 1*l.*
53	Kildorrery -	1	19	18	60	78	0 7½	79	Over 1*l.*
77	Farrahy - -	14	24	10	75	85	0 5	77	Short 8*l.*
77	Ballynoe - -	18	22	4	70	74	0 5	77	Over 3*l.*
121	Derryvillane -	20	37	17	117	134	0 5	121	Short 13*l.*
85	Kilcummer -	15	26	11	80	91	0 5	85	Short 6*l.*
92	Mogeehy - -	20	26	6	84	90	0 5	92	Over 2*l.*
3,265	Credit -	219	1,383	1,645	4,336	5,981		5,999	
Fees 55							Fees	£ 149	
3,210	Difference; say actual Debt -	£ 262					£	5,850	

10 Divisions at - 0*s.* 5*d.*
7 Do. - - 0*s.* 7½*d.*
2 Do. - - 0*s.* 10*d.*
1 Do. - - 1*s.* 0½*d.*
1 Do. - - 1*s.* 3*d.*
1 Do. - - 1*s.* 5*d.*

} About 9¾*d.* per Pound.

Gort Union.

GORT UNION.

Extract from Abstract of audited Accounts to 29th September 1842.

Electoral Divisions.	Expenditure charged to each Division.			Balance					
				In favour of Division.			Against Division.		
	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*
Kilmacduagh - -	241	1	2¼	-	-	-	143	11	2¼
Beagh - - -	287	3	0¾	-	-	-	150	13	0¾
Kiltarton - - -	307	15	11½	-	-	-	223	15	11½
Kinvarra - - -	198	8	7¾	-	-	-	50	13	7¾
Killeenararra - -	146	9	6¼	-	-	-	33	6	2¼
Killeeneen - -	101	11	6	-	-	-	9	12	10
Ardrahan - - -	233	13	6	-	-	-	63	9	4¼
Kiltomas - - -	141	19	3¾	-	-	-	84	7	9¾
Kilbeacanty - -	165	15	4½	-	-	-	86	5	4½
Kilkeedy - - -	74	17	5¼	-	-	-	17	2	5¼
£	1,898	15	6	-	-	-	862	17	10¼

GORTIN UNION.

Resolution of Guardians.

29th November 1842.

Resolved, That a Rate be made on the different Electoral Divisions, in conformity with the following Amount, on rateable Property in the Union: viz.—

	s.	d.		s.	d.
Gortin - -	1	6	Plumbridge -	1	10
Fallagh -	1	0	Glenrone -	1	4
Crockanboy -	1	0	Glenchiel -	1	6
Glenlark -	1	0	Mount Hamilton -	1	0
Trenamadan -	2	0	Loughash -	1	0
Moyle - -	1	6	Strangalwilly -	1	0
Lislea - -	1	6			

"Any Schedules which may have been made to show the past Expenditure upon." - - - - - None.

"Amount of Rate to be levied in the different Electoral Divisions.—

		£	s.	d.			£	s.	d.
No. 1.	Moyle - -	212	3	5	No. 3.	Lislea - -			
2.	Gortin -					Plumbridge -	344	19	5
	Trenamadan -					Glenchiel -			
	Crockanboy -	451	4	0		Mount Hamilton			
	Glenlark -				4.	Loughash -	65	8	9"
	Fallagh -					Strangalwilly -			

KELLS UNION.

Schedule returned by Clerk.

The half-yearly Abstract of the Union Accounts, showing the Amount chargeable upon and Amount of Rate to be levied in the different Electoral Divisions ending the 29th September 1842.

Electoral Divisions.	Expenditure.			Amount of Rate levied.		
	£	s.	d.	£	s.	d.
Kells - -	339	12	4½	346	0	8
Burry - -	117	12	0¼	184	18	4
Girley - -	89	9	1	124	14	4
Rathmore - -	110	2	11¼	195	7	3½
Felltown - -	60	0	11¾	113	3	4½
Dulane - -	129	3	1¼	202	19	7½
Kilskeer - -	146	13	5¾	214	2	0½
Moynalty - -	151	2	5½	212	15	2½
Kilbeg - -	133	10	1¾	212	3	0½
Kilmainham -	77	6	2¾	94	1	7
Nobber - -	134	13	4¾	202	8	11
Mullagh - -	153	14	5	163	3	9
Clonmellon - -	153	15	6¼	238	2	5
Ballyhealy - -	55	10	7½	80	3	8½
£	1,852	6	9¼	2,584	4	4

Resolution of Guardians.

10th January 1843.

That in consequence of the great Reduction that has taken place in agricultural Produce since 1840 a Revision of the Valuation be made previous to striking our next Rate, and with a view to a fair Adjustment of Poor Rate between Landlord and Tenant.

V.
Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Kilkenny Union.

KILKENNY UNION.

Schedule forwarded by Clerk.

A Table showing the Expenditure chargeable upon and Amount of Rate levied in the different Electoral Divisions of the Kilkenny Union up to the 29th September 1842.

Electoral Divisions.	Amount of Rate.			Maintenance of Paupers.			Establishment Charges.			Election Expenses.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Kilkenny -	1,486	10	3½	1,015	18	8½	594	12	0	25	0	11	1,635	11	7½
Gowran -	467	16	0½	65	11	8½	187	2	4½	4	7	8	257	1	9
Shankill -	341	2	4	31	13	8½	136	8	9	3	16	5	171	18	10½
Dysart - -	271	3	6	20	0	6	108	9	2	2	10	10	131	0	6
Castlecomer -	517	17	0	134	16	0½	207	2	9	5	4	1	347	2	10½
Ballyragget -	309	8	4	11	6	8	123	15	0	3	8	0	138	9	8
Kilmadum -	238	17	0½	1	6	4½	95	10	9	2	4	9	99	1	10½
Coolcraheen -	188	8	0½	7	12	4	75	7	0	2	15	3	85	14	7
Freshford -	392	16	9	70	17	1	157	2	4½	3	13	8	231	13	1½
Aharney -	214	6	11	7	9	1	85	18	4½	2	0	2	95	7	7½
Balleen -	145	7	7½	1	1	5	58	2	7½	1	17	3	61	1	3½
Urlingford -	270	14	1	104	17	10	108	5	6	2	10	9	215	14	1
Eirke - -	220	15	7½	24	9	1	88	6	0	2	8	11	115	4	0
Clomanto -	234	5	10½	13	8	8	93	14	0	3	0	2	110	2	10
Tullaroan -	224	13	11	39	13	5	89	17	2	2	2	2	131	12	9
Ballycallan -	158	5	11½	4	1	7	63	6	0	1	9	8	68	17	3
Castleinch -	240	7	0	9	19	9	96	2	7½	8	11	1	114	13	5½
Danesfort -	245	17	8½	15	5	0	98	6	9	2	6	1	115	17	10
Jerpoint -	312	9	9	1	15	0½	124	19	4½	2	18	7	129	13	0
Thomastown -	526	17	10	61	7	8½	210	14	9	4	18	9	277	1	2½
Blackrath -	278	4	10	11	18	2	111	5	6	2	12	2	125	15	10
Powerstown -	302	7	11½	39	17	6	120	18	7½	2	16	8	163	12	9½
£	7,588	14	5	1,694	7	4½	3,035	7	5½	92	14	0	4,822	8	10

Kilmallock Union.

KILMALLOCK UNION.

Minutes of Guardians.

3*d February* 1842. The Clerk submitted Estimate to the Board of Guardians.

12*th February* 1842. The Clerk gave general Notice to every Member of the Board of Guardians of such Estimate, and requested their Attendance on Thursday the 17th February 1842.

17*th February* 1842. The Board ("Seventeen Members present") considered on such Estimate.

It was resolved, That the following Rates be struck for the Kilmallock Union:—

	d.
Bruree - - -	5
Manisteranenagh - -	2½
Cahercorney - - -	5
Ballinlough - - -	5
Hospital - - -	5
Knockaney - - -	5
Uregare - - -	7½
Bruff - - - -	10
Dromin - - -	2½

	s.	d.
Kilmallock - - -	1	0½
Tankardstown - -	0	5
Ballyshoneboy - -	0	7½
Ardpatrick - - -	0	7½
Ballinvand - - -	0	7½
Kilfinnan - - -	2	6
Kilflyn - - -	0	10
Glenroe - - -	0	10
Ballylanders - -	0	7½
Glenbrohane - -	0	5
Knocklong - - -	0	10
Galbally - - -	0	5
Charleville - - -	0	10

KILMALLOCK UNION—*continued.*

Estimate submitted to the Board of Guardians.

3d February 1842.

Electoral Divisions.	Number of Paupers from each Electoral Division.	Total probable Cost, including Maintenance, Establishment, and other Expenses, ending 25th March 1842.	Portion of First Rate not expended in last Half Year ending 29th Sept. 1841.	Expenses incurred by each Electoral Division, exceeding Amount of First Rate, up to 29th Sept. 1841.	Amount of Rate necessary for each Electoral Division, current Half Year ending 25th March 1842.	Rate per Pound to meet same.	Total probable Cost of each Division, including Maintenance and all other Expenses, up to 29th Sept. 1842.	Rate per Pound on each Division to meet same.	Total of said Two Rates per Pound.	Rates adopted by the Guardians.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.			
Bruree	25	171 10 0	130 18 11½	- - -	40 11 0½	0¾d.	147 10 0	2¾d.	3½d.	5d
Manisteranenagh	4	48 12 0	59 5 4½	- - -	- - -	- -	41 12 0	2d.	2d.	2½d.
Cahercorney	5	46 0 0	45 16 9¼	- - -	0 3 2¾	- -	40 0 0	2¼d.	2¾d.	5d
Ballinlough	16	97 3 0	77 5 3	- - -	19 17 9	0¼d.	86 8 0	3d.	3¾d.	5d
Hospital	12	107 16 0	109 15 7½	- - -	- - -	- -	90 16 0	2¾d.	2¾d.	5d
Knockaney	26	159 8 0	122 8 5¾	- - -	36 19 6¼	1d.	139 8 0	3d.	4d.	5d
Uregare	24	126 12 0	58 17 4¾	- - -	67 14 7¼	2¼d.	112 12 0	3¾d.	6d.	7½d.
Bruff	56	242 13 0	102 11 4½	- - -	140 1 7½	3¼d.	222 8 0	5¼d.	8½d.	10d.
Dromin	8	104 4 0	124 15 0¼	- - -	- - -	- -	83 4 0	1¾d.	1¾d.	2½d.
Kilmallock	48	187 14 0	30 16 5¾	- - -	156 17 6¼	6d.	175 4 0	6¼d.	1s. 0¼d.	1s. 0½d.
Taakardstown	18	137 4 0	114 8 2½	- - -	22 15 9½	0½d.	116 4 0	2¾d.	3¼d.	5d.
Ballyshoneboy	12	67 6 0	43 18 6½	- - -	23 7 5½	1½d.	59 16 0	3¾d.	5¼d.	7½d.
Ardpatrick	32	190 16 0	122 17 10	- - -	67 18 2	1¾d.	165 16 0	3½d.	5¼d.	7½d.
Ballinvand	35	174 5 0	93 15 8¾	- - -	80 9 3½	2¼d.	155 10 0	4d.	6¼d.	7½d.
Kilfinnan	96	322 18 0	- - -	58 17 3¼	381 15 3¼	1s. 3¾d.	312 8 0	1s.	2s. 3¾d.	2s. 6d.
Kilflyn	8	39 9 0	14 19 3½	- - -	24 9 8½	3¼d.	35 4 0	4½d.	7¾d.	10d.
Glenroe	15	67 0 0	30 5 11½	- - -	36 14 0½	3d.	61 10 0	5d.	8d.	10d.
Ballylanders	18	95 4 0	61 6 7½	- - -	33 17 4½	1½d.	85 4 0	3¾d.	5¼d.	7½d.
Glenbrohane	16	93 8 0	69 11 10¼	- - -	23 16 1¾	1d.	80 8 0	3¼d.	4¼d.	5d.
Knocklong	30	141 0 0	153 6 11½	- - -	87 13 0	3d.	127 0 0	4¾d.	7¾d.	10d.
Galbally	26	173 8 0	123 17 3¾	- - -	49 10 8¼	1d.	148 8 0	3d.	4d.	5d.
Charleville	70	326 10 0	135 10 11½	- - -	190 19 0½	3d.	297 0 0	4¾d.	7¾d.	10d.

OBSERVATIONS.—This Estimate was made, taking the greatest Number at any one Time in the House from each Electoral Division, amounting to a Total of 600 Paupers, and calculating the Cost of Maintenance per Head to be the same as the foregoing Half Year ending 29th September 1841.

The Guardians at a full Meeting (general Notice first given) adopted the Rates specified in last Column in preference to those submitted by the Clerk, conceiving it would be a greater Advantage to do so, inasmuch as a Part of the Rates would never be collected, and very small Fractions also caused by the Estimate.

LIMERICK UNION.

Limerick Union.

Minutes of Guardians.

9th March 1842.

At a Meeting of the Guardians held on the 9th March 1842,

Proposed by Mr. Cullen, seconded by Mr. Wallnut,—
That an uniform Rate of 7½*d.* be made on this Union;—rejected.

Proposed by Mr. Gabbett, seconded by Captain Walsh,—
That the following Scale of Rate be adopted on the Union in lieu of Mr. Cullen's Proposition:—

Limerick	7*d.* per Pound.	Cappamore	5*d.* per Pound.
Patrickswell	5*d.* —	Doon	4½*d.* —
Crecora	5*d.* —	Castleconnell	5½*d.* —
Fedamore	5*d.* —	Killokennedy	6*d.* —
Ballybricken	5*d.* —	Kilfenaghta	5½*d.* —
Cahirconlish	5*d.* —	Kiltannoulea	6*d.* —
Kilmurry	4½*d.* —	Kilseely	5*d.* —
Murroe	4½*d.* —	Killely	5*d.* —
Abington	4½*d.* —		

Proposed by Mr. Cullen, seconded by Mr. Wallnutt,— 13th July 1842.
That the following Rate be made and levied to meet the respective Liabilities of the several Electoral Divisions of the Limerick Union for One Year from 26th March 1842 to 25th March 1843:—

Limerick	1*s.* 3*d.* per Pound.	Cappamore	10*d.* per Pound.
Patrickswell	7½*d.* —	Doon	5*d.* —
Crecora	7½*d.* —	Castleconnell	1*s.* 3*d.* —
Fedamore	7½*d.* —	Killokennedy	10*d.* —
Ballybricken	5*d.* —	Kiltannoulea	10*d.* —
Cahirconlish	1*s.* 0½*d.* —	Kilseely	1*s.* 3*d.* —
Kilmurry	7½*d.* —	Killely	1*s.* 0½*d.* —
Murroe	5*d.* —	Kilfenaghta	1*s.* 0½*d.* —
Abington	7½*d.* —		

Unanimously adopted.

LIMERICK UNION — *continued.*

Schedule received from Clerk.

Table showing the Amount of Rate uncollected on 25th March 1842, Deduction for Arrears and Balance in favour of each Division. 13th July 1842.

—	Limerick.	Patricks-well.	Crecora.	Fedamore.	Bally-bricken.	Cahir-conlish.	Kilmurry.	Murroe.	Abington.	Cappamore.	Doon.	Castle-donnell.	Killo-kennedy.	Kiltan-noulea.	Kilseely.	Killely.	Kilfe-naghta.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rate uncollected, 25th March 1842.	3,691 8 3	317 2 1	202 14 4	212 9 6	245 1 4	158 3 10	226 18 10	71 15 6	154 19 9	98 3 10	18 0 0	130 13 9	226 13 2	270 17 10	87 0 6	177 12 0	65 10 1
Deduct for Arrears, &c. 10 per Cent.	369 2 9	31 14 2	20 5 5	21 5 0	24 10 0	15 16 4	22 13 10	7 3 6	15 9 0	9 16 3	1 16 0	13 1 4	22 13 2	27 1 5	8 14 0	17 15 2	6 11 0
Balance to Credit of each Division. .	3,322 5 6	285 7 11	182 8 11	191 4 6	220 11 4	142 7 6	204 5 0	64 12 0	139 10 9	88 7 7	16 4 0	117 12 5	204 0 0	243 16 5	78 6 6	159 16 10	58 19 1
Present Balances against Division.	3,157 8 5	144 3 7	93 14 1	110 8 7	83 8 7	123 5 8	102 8 4	21 11 7	58 19 10	67 15 1	5 1 1	92 3 1	128 12 4	190 12 1	79 14 8	146 0 3	48 17 6
Balance of Rate in favour of Division.	164 17 1	141 4 4	88 14 10	80 15 11	137 2 9	19 1 10	101 16 8	43 0 5	80 10 11	20 12 6	11 2 11	25 9 4	75 7 8	53 4 4	- - -	13 16 7	10 1 7
Balance of Rate against Division.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- -	- - -	- - -	- - -	1 8 2	—	—

Table showing the Liabilities of the several Electoral Divisions of the Union for One Year, from 25th March 1842 to 24th March 1843.

—	Limerick.	Patricks-well.	Crecora.	Fedamore.	Bally-bricken.	Cahir-conlish.	Kilmurry.	Murroe.	Abington.	Cappamore.	Doon.	Castle-donnell.	Killo-kennedy.	Kiltan-noulea.	Kilseely.	Killely.	Kilfe-naghta.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Total Expense for One Year.	7,624 0 0	558 0 0	341 0 0	350 0 0	396 0 0	373 0 0	412 0 0	118 0 0	290 0 0	211 0 0	29 0 0	343 0 0	321 0 0	489 0 0	231 0 0	416 0 0	132 0 0
Deduct Sum in favour of Division.	164 17 1	141 4 4	88 14 10	80 15 11	137 2 9	19 1 10	101 16 8	43 0 5	80 10 11	20 12 6	11 2 11	25 9 4	75 7 8	53 4 4	- - -	13 16 7	10 1 7
Add Sum against Division.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- -	- - -	- - -	- - -	1 8 2	—	—
Net Sum to be levied -	7,459 2 11	416 15 8	252 5 2	269 4 1	258 17 3	353 18 2	310 3 4	74 19 7	209 9 1	190 7 6	17 17 1	317 10 8	245 12 4	435 15 8	232 8 2	402 3 5	121 18 5

LIMERICK UNION—*continued.*

Table showing the Name of each Electoral Division, the net annual Value thereof, Rate to be made, Sum required, and Produce of Rate.

Electoral Divisions.	Net Annual Value.	Rate.	Sum required.	Produce of Rate.
	£ s. d.	s. d.	£ s. d.	£ s. d.
Limerick	111,825 9 0	1 3	7,459 2 11	6,989 1 3
Patrickswell	15,133 0 0	0 7½	416 16 8	472 18 1
Crecora	9,567 5 0	0 7½	252 5 2	298 19 4
Fedamore	9,269 10 7	0 7½	269 4 1	289 13 1
Ballybricken	11,725 8 0	0 5	258 17 3	244 5 5
Cahirconlish	7,176 11 0	1 0½	353 18 2	373 15 0
Kilmurry	10,183 1 10	0 7½	310 3 4	318 14 4
Murroe	3,803 10 4	0 5	74 19 7	79 4 7
Abington	8,150 9 0	0 7½	209 9 1	254 13 9
Cappamore	4,620 19 10	0 10	190 7 6	192 10 0
Doon	951 16 0	0 5	17 17 1	19 16 3
Castleconnell	5,213 2 0	1 3	317 10 8	325 16 3
Killokennedy	6,439 1 0	0 10	245 12 4	263 5 10
Kiltannoulea	10,099 16 0	0 10	435 15 8	420 15 10
Killely	8,223 12 0	1 0½	402 3 5	428 5 7
Kilfenaghta	2,749 10 4	1 0½	121 18 5	143 3 6½
Kilseely	3,837 19 0	1 3	232 8 2	239 16 3

Average Sum for Maintenance of Workhouse for One Year ending 24th March 1843.

	£	s.	d.
Half Year ending 25th March 1842	5,711	0	0
Half Year ending 29th September 1842	5,928	0	0
Sum for Incidents, &c. &c.	1,000	0	0
	£12,639	0	0

Proportional Part to each Electoral Division.

Limerick	£7,624	Cappamore	£211
Patrickswell	558	Doon	29
Crecora	341	Castleconnell	343
Fedamore	350	Killokennedy	321
Ballybricken	396	Kiltannoulea	489
Cahirconlish	373	Kilseely	231
Kilmurry	412	Killely	416
Murroe	118	Kilfenaghta	132
Abington	290		

V.
Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Lisburn Union.

LISBURN UNION.

Minutes of Guardians.

12th April 1842.

It was proposed by W. Malum, Esq., seconded by Mr. Lamb,—

That a Rate of 10*d.* in the Pound be now declared upon the Electoral Division of Lisburn, 7½*d.* in the Pound on Blaris, and 5*d.* in the Pound on all other Electoral Divisions in the Union except Malone, which is to be exempt.

8th November 1842.

The Necessity of striking a Rate was taken into consideration, when a Rate was determined to be struck, as follows:—

Lisburn Electoral Division	10*d.* in the Pound.
Lissire	10*d.*
Knacknadena	No Rate.
Maghnagall	5*d.*
Maghnamesk	5*d.*
Glenavy	No Rate.
Ballyscolly	5*d.*
Legatiniff	5*d.*
Tullyrusk	No Rate.
Island Kelly	5*d.*
Derryagley	5*d.*
Malone	No Rate.
Breda	No Rate.
Ballymacbrenan	No Rate.
Drumbo	5*d.*
Killaney	No Rate.
Saintfield	5*d.*
Inley	No Rate.
Drumbeg	5*d.*
Blaris	10*d.*
Maze	5*d.*
Hillsborough	10*d.*
Ballyworfy	10*d.*
Annaholt	No Rate.
Glasdrumman	5*d.*
Dromara	5*d.*
Ballykeel	5*d.*

Londonderry Union.

LONDONDERRY UNION.

Minutes of Guardians.

28th January 1843.

Resolved, That Sir George Hill, Baronet, Mr. William Leatham, Mr. Dorcas, and Mr. Mehan, be a Committee to examine the City Collector's Books and Accounts, to meet at Eleven o'Clock on Tuesday next.

Ordered, That the Clerk do take Measures for making a new Rate on the City and Suburbs Electoral Division as soon after the 1st February as possible.

4th February 1843.

Upon the Recommendation of Sir George Hill, as a Member of the Committee on the City Collector's Accounts, it was resolved,—

That the making of a new Rate on the City and Suburbs Electoral Division be postponed for Two Weeks, and that the Collectors be directed to take Law Proceedings for the Recovery of the Rate against every Person now in arrear in that Electoral Division.

(109.)

The Clerk's Estimate to make a Rate for the Year commencing the 29th September 1841, assuming the Number of Paupers in each Electoral Division to be the same as last Year. 7th October 1841.

Electoral Divisions.	Amount in Hands at the Commencement of the present Half Year, including new Rate, if any.	Indebted at the Commencement of present Half Year.	Expenditure to the Close of the present Half Year.	Balance now in Hands.	Balance against Division.	Estimated Expenditure of next Six Months, including Repayment of Loan, and accounting for Balances.	Ditto, for next Twelve Months, including Loan and Balances.	Rate per Pound required to meet this Expenditure. For Six Months.	Rate per Pound required to meet this Expenditure. For Twelve Months.	Amount that would be produced by Rate for Twelve Months.	Amount of Rate ordered by the Board of Guardians.	Signature of Chairman, 9th October 1841.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.			£ s. d.		
City and Suburbs -	1,049 7 11	85 8 $2\frac{3}{4}$	838 13 $3\frac{3}{4}$	210 14 $7\frac{1}{4}$	- - -	687 0 $4\frac{3}{4}$	1,525 13 $8\frac{1}{2}$	$4\frac{1}{2}d.$	10*d.*	1,794 8 0	Rate of 6*d.* now, and Rate of 6*d.* in Summer.	R. A. F.
Upper Liberties -	45 5 $2\frac{3}{4}$	- -	39 7 $9\frac{1}{2}$	5 17 $5\frac{1}{4}$	- -	48 6 $2\frac{1}{4}$	87 13 $11\frac{3}{4}$	$2\frac{3}{4}d.$	$5\frac{1}{4}d.$	100 4 6	Rate of 6*d.*	R. A. F.
Lower Liberties -	79 15 $2\frac{1}{2}$	- -	81 8 $3\frac{3}{4}$	- - -	1 13 $1\frac{1}{4}$	113 19 0	195 7 $3\frac{3}{4}$	$3\frac{1}{2}d.$	6*d.*	193 10 0	Rate of 6*d.*	R. A. F.
Waterside - -	58 15 2	- -	68 6 3	- - -	9 11 1	105 8 8	173 14 11	4*d.*	$6\frac{1}{2}d.$	157 18 6	Rate of 6*d.*	R. A. F.
Lough Enagh - -	70 18 8	- -	28 10 11	42 7 9	- -	10 15 $6\frac{1}{2}$	39 6 $5\frac{1}{2}$	$0\frac{1}{4}d.$	$1\frac{3}{4}d.$	131 0 6	Rate of 6*d.*	R. A. F.
Muff - -	54 9 6	- -	51 3 $11\frac{1}{4}$	3 5 $6\frac{3}{4}$	- -	76 5 $9\frac{3}{4}$	121 9 9	$3\frac{1}{2}d.$	6*d.*	119 6 0	Rate of 6*d.*	R. A. F.
Tamnaherin - -	38 6 8	- -	19 4 $9\frac{1}{2}$	19 1 $10\frac{1}{2}$	- -	15 3 6	34 8 $3\frac{1}{2}$	1*d.*	$2\frac{1}{4}d.$	80 3 6	Rate of 6*d.*	R. A. F.
Glendermott -	141 12 $1\frac{1}{2}$	- -	97 12 $10\frac{1}{2}$	43 19 3	- -	70 18 $2\frac{1}{2}$	168 11 1	$3\frac{3}{4}d.$	9*d.*	111 19 0	Rate of 6*d.*	R. A. F.
Ardmore - -	22 8 $2\frac{1}{2}$	- -	31 12 $0\frac{1}{2}$	- - -	9 3 10	52 14 9	84 6 $9\frac{1}{2}$	$4\frac{1}{2}d.$	$7\frac{1}{4}d.$	139 10 0	Rate of 1*s.*	R. A. F.
Bond's Glen - -	27 11 $11\frac{1}{2}$	- -	35 9 11	- - -	7 17 $11\frac{1}{2}$	54 12 0	90 1 11	5*d.*	$8\frac{1}{2}d.$	126 19 0	Rate of 1*s.*	R. A. F.
Claudy - -	92 4 9	27 18 $10\frac{1}{2}$	73 8 11	18 15 10	- - -	7 15 2	34 6 2	1*d.*	4*d.*	46 11 6	Rate of 6*d.*	R. A. F.
Ballymullins - -	30 1 7	- -	9 3 1	20 18 6	- - -	0 10 11	9 14 0	None	$0\frac{3}{4}d.$	59 17 0	Rate of 6*d.*	R. A. F.
Banagher - -	24 14 1	- -	10 0 $8\frac{1}{2}$	14 13 $4\frac{1}{2}$	- - -	3 0 $4\frac{1}{4}$	13 1 $0\frac{3}{4}$	$0\frac{1}{4}d.$	$1\frac{1}{2}d.$	47 6 0	Rate of 6*d.*	R. A. F.
Kilderry - -	23 13 9	- -	36 2 1	- - -	12 8 4	58 16 8	94 18 9	$5\frac{1}{4}d.$	$8\frac{1}{2}d.$	134 5 0	Rate of 1*s.*	R. A. F.
Three Trees -	23 4 9	- -	6 11 9	16 13 0	- - -	- - -	2 12 3	None	$0\frac{1}{4}d.$	- - -	No Rate at present.	R. A. F.
Birdstown - -	35 5 $1\frac{1}{2}$	- -	9 0 4	26 4 $9\frac{1}{2}$	- - -	- - -	3 10 2	None	$0\frac{1}{4}d.$	- - -	No Rate at present.	R. A. F.
Fahan - -	30 9 $10\frac{1}{2}$	- -	28 9 3	2 0 $7\frac{1}{2}$	- - -	39 2 1	67 11 $4\frac{1}{2}$	3*d.*	$5\frac{1}{4}d.$	76 16 6	Rate of 6*d.*	R. A. F.
Inch Island - -	20 11 $9\frac{1}{2}$	- -	4 11 $1\frac{1}{2}$	16 0 8	- - -	- - -	1 10 2	None	$0\frac{1}{4}d.$	- - -	No Rate at present.	R. A. F.
Burt - -	55 3 $5\frac{1}{2}$	- -	38 0 3	17 3 $2\frac{1}{2}$	- - -	42 18 $0\frac{1}{2}$	80 18 $3\frac{1}{2}$	2*d.*	4*d.*	117 11 6	Rate of 6*d.*	R. A. F.
Newtown Cunningham	55 3 $3\frac{1}{2}$	- -	15 7 $7\frac{3}{4}$	39 15 $7\frac{3}{4}$	- - -	- - -	10 7 7	None	$0\frac{1}{4}d.$	- - -	No Rate at present.	R. A. F.
Castleforward - -	104 1 6	- -	67 1 $7\frac{1}{2}$	36 19 $10\frac{1}{2}$	- - -	44 12 0	111 13 $7\frac{1}{4}$	3*d.*	$7\frac{1}{4}d.$	86 19 0	Rate of 6*d.*	R. A. F.
Killea - -	48 11 7	- -	66 4 $7\frac{3}{4}$	- - -	17 13 $0\frac{3}{4}$	108 17 5	175 2 $0\frac{3}{4}$	$4\frac{3}{4}d.$	$7\frac{1}{4}d.$	133 5 0	Rate of 6*d.*	R. A. F.
£	2,131 16 $2\frac{1}{4}$	113 7 $1\frac{1}{4}$	1,655 11 $6\frac{3}{4}$	534 12 0	58 7 $2\frac{1}{2}$	1,534 16 $8\frac{1}{2}$	3,125 19 $8\frac{1}{4}$			3,651 10 6		

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V. Poor Rates, Ireland. — Resolutions of Guardians, and Schedules. — *Londonderry Union.*

V. Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Londonderry Union.

LONDONDERRY UNION—*continued.*

The Clerk's Estimate to make a Rate for the Year commencing the 29th Day of September 1842.

	£	s.	d.
Amount of Treasurer's Disbursements to the 1st September 1842	3,303	4	0
Amount of Debts on this Year's Account to be paid out of existing Rates	231	3	9
Total Disbursements of the Year	3,534	7	9
Deduct Balance due to Treasurer at the 29th September 1841 £587 0 7			
Amount of casual Receipts for the past Year 47 16 1			
Amount of Disbursements on account of Building to be repaid out of Government Loan 48 1 10			
	682	18	6
Net Amount expended in the Relief of the Poor and Repayment of Instalment of Workhouse Loan for the Year ended 29th September 1842	2,851	8	3
Deduct probable Saving on the Year ensuing, say 20*l.* per Cent. as compared with last Year	570	0	0
Estimated Amount required to meet the Expenditure of the Year ended 29th September 1843	2,281	8	3

Present State of the Balances in each Electoral Division, with Estimate of the Amount required from each Division to meet the Expenditure of the ensuing Year.

Electoral Divisions.	Amount of Rates levied, and available Balances at the Commencement of the past Year.	Amount of Expenditure for the past Year.	Balances at the 29th September 1842.		Amount required for the ensuing Year, accounting for the foregoing Balance.	Rate at per £.	Amount which would be realized at the foregoing Rates.	Rate per Pound ordered by the Guardians 1st October 1842.	Signature of Chairman.
			For.	Against.					
	£	£	£	£	£	*d.*	£		
City and Suburbs	1,994	1,475	519	- -	956	6	906	*6d.*	When the existing Rate is collected. R. A. F.
Upper Liberties	108	73	35	- -	38	6	99	*6d.*	R. A. F.
Lower Liberties	197	166	31	- -	135	6	193	*6d.*	R. A. F.
Waterside	156	163	- -	7	170	6	156	*6d.*	R. A. F.
Lough Enagh	174	93	81	- -	12	- -	- -	No Rate at present.	R. A. F.
Muff	125	108	17	- -	91	6	118	*6d.*	R. A. F.
Tamnahernie	99	48	51	- -	- -	- -	- -	No Rate at present.	R. A. F.
Glendermott	164	145	19	- -	126	6	111	*6d.*	R. A. F.
Ardmore	138	72	66	- -	6	- -	- -	No Rate at present.	R. A. F.
Bond's Glen	125	80	45	- -	35	6	63	*6d.*	R. A. F.
Claudy	67	28	39	- -	- -	- -	- -	No Rate at present.	R. A. F.
Ballymullins	80	42	38	- -	4	- -	- -	No Rate at present.	R. A. F.
Banagher	51	28	23	- -	5	- -	- -	No Rate at present.	R. A. F.
Kilderry	133	73	60	- -	13	- -	- -	No Rate at present.	R. A. F.
Three Trees	16	18	- -	2	20	6	40	*6d.*	R. A. F.
Birdstowne	25	26	- -	1	27	6	56	*6d.*	R. A. F.
Fahan	73	85	- -	12	97	6	73	*6d.*	R. A. F.
Inch Island	16	17	- -	1	18	6	36	*6d.*	R. A. F.
Burt	136	77	59	- -	18	6	117	*6d.*	R. A. F.
Newton Cunningham	39	58	- -	19	77	6	99	*6d.*	R. A. F.
Castleforward	129	113	16	- -	97	6	88	*6d.*	R. A. F.
Killen	132	162	- -	30	192	6	132	*6d.*	R. A. F.
£	4,177	3,150	1,099	72	2,137		2,287		

Lurgan Union.

LURGAN UNION.

Resolutions of Guardians.

31st March 1842.

Resolved, That a Rate of 5*d.* in the Pound Sterling be made and levied on all the rateable Property within the Union, with the Exception of the Electoral Divisions of Lurgan and Donacloney, according to the Valuation made by Mr. Whiteside, and confirmed by the Board of Guardians.

Resolved, That a Rate of 10*d.* in the Pound Sterling be made and levied on all the Property within the Electoral Division of Lurgan, according to the Valuation made by Mr. Whiteside, and confirmed by the Board of Guardians.

Resolved, That the Electoral Division of Donacloney be exempt from a Rate for the present Half Year.

Resolved, That the Rate Books, as now filled up, be signed by the Chairman and Two Guardians, and the necessary Declaration be also signed, according to the Sixty-fifth Section of the Poor Relief Act.

Resolved, That all Arrears of last Rate, now appearing due by the Collectors Books, be added to and levied with the present Rate.

LURGAN UNION—*continued.*

1st September 1842.

Resolved, That a Rate of 5*d.* in the Pound Sterling be made and levied on all the rateable Property within this Union, with the Exception of the Electoral Divisions of Carrowbrack, Tartaraghan, Drumcree, Breagh, and Ballinderry, on which no Rate is required, and with the Exception of the Electoral Division of Lurgan, rated as herein-after mentioned; viz.

Resolved, That a Rate of 10*d.* in the Pound Sterling be made and levied on all the Property rateable within the Electoral Division of Lurgan, according to the Valuation made by Mr. Whiteside, and confirmed by the Board of Guardians.

20th October 1842.

Resolved, That as soon as the Rate Books are made out in accordance with the Resolution of 1st September 1842, the Board of Guardians apply to the Poor Law Commissioners for an Order to appoint a competent Valuator to correct all palpable Errors in the existing Valuation prior to the striking any subsequent Rate thereon.

17th November 1842.

Resolved, That the Rate Books, as now filled up, be signed by the Chairman and Two of the Guardians, and the necessary Declaration signed according to the 65th Section of Poor Relief Act.

Resolved, That the Arrears of last Rate now appearing due by the Collectors Booksbe added to and levied with the present Rate.

26th January 1843.

Resolved, That it is expedient to proceed without further Delay in revising and correcting all the Errors and Mistakes in our present Valuation, and that for this Purpose the Commissioners be requested to issue an Order for the Appointment of a Supervisor of Poor Rate.*

Extract from the half-yearly Abstract of Audited Accounts to 25th March 1842; no separate Schedule being returned by the Clerk.

Electoral Divisions.	Expenditure charged to each Division.			Balance					
				In favour of Division.			Against Division.		
	£	s.	d.	£	s.	d.	£	s.	d.
Lurgan	415	1	5½	-	-	-	209	5	0½
Cornakinegar	71	12	2	13	17	2		—	
Brownlowsderry	89	14	10	-	-	-	24	0	9
Carrowsbrack	34	3	4½	40	1	3½		—	
Kernan	92	8	2½	-	-	-	6	17	0
Moyntaghs	49	12	10½	24	4	1½		—	
Tartaragan	38	2	2½	39	7	0½		—	
Drumcree	41	18	1½	42	5	6½		—	
Breagh	32	12	9½	51	8	4½		—	
Portadown	202	9	6	-	-	-	11	4	1
Aghalee	27	8	2½	30	11	9½		—	
Aghagallon	76	13	10½	17	16	5½		—	
Ballinderry	24	15	4	48	11	10½		—	
Moira	99	3	3½	31	1	8½		—	
Tullylisk	50	1	9	17	18	3		—	
Maralin	80	13	0½	8	16	11½		—	
Ballyleney	31	8	10	18	1	2		—	
Waringstown	98	18	1	-	-	-	25	17	8
Donacloney	15	4	7	47	6	5½		—	
£	1,572	2	6½	431	8	2½	277	5	5

MAGHERAFELT UNION.

Magherafelt Union.

Resolution of Guardians.

19th January 1843.

Resolved, That to meet the Expenses of the several Electoral Divisions for the ensuing Year it would require the Amount opposite each per Pound on their net annual Value; viz.

Eighteen Divisions at Sixpence;
One Division at Eight-pence;
Two Divisions at Ten-pence;
Four Divisions at Twelve-pence;

and that a Rate be struck accordingly.

* Revising Valuator since appointed.

V. Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Magherafelt Union.

MAGHERAFELT UNION—*continued.*

Extract from the half-yearly Abstract of Accounts to 1st October 1842; no separate Schedule being returned by the Clerk.

Electoral Divisions.	Expenditure charged to each Division.			Balance			
				In favour of Division.			Against Division.
	£	s.	d.	£	s.	d.	
Magherafelt	162	16	2¾	73	9	9¼	—
Ballymoghan	65	5	4½	74	10	1½	—
The Loop	68	17	0½	40	13	11½	—
Salterstown	95	19	11	43	7	5	—
Ballyronan	89	19	8½	27	0	5½	—
Castledawson	127	14	5½	21	1	7	—
Bellaghey	92	4	4¼	14	19	10¼	—
Clady	60	0	2½	23	7	9½	—
Rocktown	64	3	2¾	11	18	6¼	—
Gulladuff	41	5	8½	60	19	0½	—
Maghera	112	16	4¼	81	11	2¾	—
Tullykeeran	43	15	8½	52	4	10	—
Tubbermore	83	17	4¾	38	1	2¼	—
Carnamoney	41	1	5¼	52	10	11¾	—
Draperstown	52	7	0½	69	15	9½	—
Bancran	40	4	5¾	32	17	1¼	—
Sixtowns	18	1	2	25	11	3	—
Lissan, Upper	52	12	10¾	86	9	9¾	—
Moneyhaw	48	11	8¼	88	6	7¾	—
Springhill	71	2	9½	96	14	2½	—
Moneymore	89	19	9¾	97	5	9¼	—
Bracaghshevegallion	38	3	7¼	67	12	9¼	—
Inniscairn	41	19	7¾	31	0	4¼	—
Desertmartin	91	15	3¾	2	4	8¼	—
Swateragh	57	13	3	59	18	6	—
£	1,752	8	7¾	1,273	13	6¾	—

Midleton Union.

MIDLETON UNION.

Resolution of Guardians.

6th December 1842.

Resolved, That theClerk is directed to prepare the Rate Book with all Despatch, in conformity with the Statement submitted by him this Day to the Consideration of the Board.

Schedule forwarded by the Clerk.

Electoral Divisions.	Proportion of all Debts to 25th March 1843.			Probable Expense to 25th March 1843.	Total.			Rate at	Amount.		
	£	s.	d.	£	£	s.	d.	d.	£	s.	d.
1. Midleton	617	17	9	230	847	17	9	10	658	11	10½
2. Lisgoold	149	16	2	45	194	16	2	5	162	11	1¾
3. Templenacariggy	45	13	2	20	65	13	2	5	78	7	1
4. Carrigtohill	241	0	0	90	331	0	0	5	315	0	9
5. Aghada	243	11	4	100	343	11	4	5	378	1	8
6. Cloyne	308	2	7	120	428	2	1	7½	443	8	8¼
7. Churchtown	32	4	0	14	46	4	0	5	55	15	10¾
8. Kilmahon	44	11	6	20	64	11	6	5	75	16	0½
9. Garryvoe	52	13	10	24	76	13	10	5	94	9	3¼
10. Kilmacdonnough	104	0	0	40	144	0	0	5	157	5	7½
11. Clonpriest	91	6	5	34	125	6	5	5	168	7	4¾
12. Ightermurragh	88	17	1	38	126	17	1	5	128	5	0
13. Ballyoughtra	58	1	6	22	80	1	6	5	93	11	4½
14. Imogeely	106	14	0	38	144	14	0	5	140	7	2¼
15. Youghal	403	1	6	200	603	1	6	7½	693	19	4¼
16. Killeigh	85	7	9	35	120	7	9	5	132	6	1¾
17. Ardagh	44	11	10	20	64	11	10	5	85	8	9
18. Dangan	33	1	0	25	58	1	0	5	37	1	8
19. Clenamult	40	15	9	20	60	15	9	5	47	11	3
20. Dungourney	89	14	0	30	119	14	0	5	112	12	7¾
21. Ballyspillane	50	11	1	20	70	11	1	5	50	14	4½
				£	4,116	11	9		4,109	13	2¼

NAAS UNION.

Resolution of Guardians.

12th October 1842.

The Valuator having produced the Rate Books, and the State of the Accounts having been considered, it was proposed by Mr. Dunn and seconded by Mr. Hornidge,—

That a Rate of 10*d.* in the Pound be made and declared upon the Property rateable to the Relief of the Poor in the Electoral Division of Naas, and a Rate of 5*d.* in the Pound on each of the other Electoral Divisions in this Union.

The Resolution was put and carried unanimously, and the said Rates were therefore hereby made and declared accordingly.

Extract from the half-yearly Abstract of Audited Accounts to 29th September 1842; no separate Schedule being returned by the Clerk.

Electoral Divisions.	Expenditure charged to each Division.	Balance	
		In favour of Electoral Division.	Against Electoral Division.
	£ s. d.	£ s. d.	£ s. d.
Kill - -	121 17 5¾	194 11 0¼	—
Bodenstown - -	70 4 7½	262 1 11½	—
Naas - -	692 1 6	- -	590 13 5
Rathmore - -	100 1 4	57 4 9½	—
Killashee - -	92 15 1½	5 10 7½	—
Carnalway - -	39 1 8	100 13 7½	—
Gilltown - -	93 9 6¾	- - -	68 9 6¾
Kilcullen - -	113 6 4½	- - -	63 6 4½
Usk - - -	51 4 1½	- -	31 4 1½
Clane - -	56 10 5½	41 11 5½	—
Timahoe - -	67 0 7	23 9 11½	—
Downings - -	220 12 9	- - -	178 11 10½
Caragh - - -	81 12 6	59 17 5½	—
Kilmeague - -	118 15 10¾	- - -	78 15 10¾
Ratheinan - -	51 17 9½	29 17 11¼	—
Old Connell - -	49 9 7	32 7 2½	—
New Bridge - -	69 4 6½	113 9 10½	—
Moorfield - -	81 8 7	5 4 0¼	—
Kildare - -	142 14 2	- - -	12 2 11¾
Ballysax - -	74 17 0	66 14 11¼	—
Ballymore - -	117 11 10½	- - -	18 19 1¾
Blessington - -	122 9 10½	147 15 11¾	—
Bogstown - -	94 12 1½	51 13 5¾	—
£	2,722 19 6¼	1,192 4 4	1,049 3 4½

V.
Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Nenagh Union.

NENAGH UNION.

Resolution of Guardians.

29th September 1842.

The Board took into consideration what Sum should be struck as a Rate on each Electoral Division.

Proposed by Mr. Dunson and seconded by Caleb Going, Esquire,—
That a Rate of 7½*d.* in the Pound be made on Nenagh Division, and a Rate of 5*d.* in the Pound in other Divisions in the Union.

Agreed to (Four Dissentients).

SCHEDULE Nil.

Newcastle Union.

NEWCASTLE UNION.

Resolutions of Guardians.

14th December 1841.

Resolved, That a Rate applicable to the current Half Year, founded upon the original Valuation of the 12th January 1841, and apportioned upon the several and respective Electoral Divisions in respect to the Expenses incurred by each during the Half Year ending the 29th September 1841, reference being had to the Circumstances thereof, and the varying Exigencies of the Season, be and the same is hereby declared; that is to say,—

Upon the Division of	Abbeyfeale	2½*d.*	per Pound.
	Ardagh	6*d.*	——
	Ballingarry	5*d.*	——
	Castletown	3*d.*	——
	Clonneagh and Clonelty	3½*d.*	——
	Drumcolloher	3½*d.*	——
	Killeedy	6½*d.*	——
	Killmeedy	4½*d.*	——
	Killougholehane	6½*d.*	——
	Mahoonagh	6½*d.*	——
	Monagea	6½*d.*	——
	Newcastle	6½*d.*	——
	Rathronan	3*d.*	——

12th April 1842.

Resolved, That a Rate applicable to the current Half Year, founded upon the original Valuation of the 12th January 1841, and apportioned upon the several and respective Electoral Divisions in respect to the Expenses incurred by each during the Half Year ending the 25th March 1842, reference being had to the Circumstances thereof, and the varying Exigencies of the Season, be and the same is hereby declared upon the Divisions; that is to say,—

Upon the Division of	Abbeyfeale	1½*d.*	per Pound.
	Ardagh	4*d.*	——
	Ballingarry	3*d.*	——
	Castletown	2½*d.*	——
	Clonneagh and Clonelty	2*d.*	——
	Drumcolloher	3½*d.*	——
	Killeedy	6*d.*	——
	Kilmeedy	3½*d.*	——
	Killougholehane	5*d.*	——
	Mahoonagh	6*d.*	——
	Monagea	6½*d.*	——
	Newcastle	6*d.*	——
	Rathronan	4*d.*	——

NEWCASTLE UNION—*continued.*

Schedules returned by Clerk.

A Schedule showing the probable Liabilities of the Union for the Half Year ending the 25th March 1842.

Electoral Divisions.	Valuation or Income.	To Credit, 29th Sept. 1841, supposing all Rates paid up.	To Debit, 29th Sept. 1841, supposing all Rates paid up.	Number in House on the 29th September 1841.	Suppose One Half additional to Number in House, 29th September 1841.	Cost of Provisions, Necessaries, and Clothing, at 2s. 2½d. per Head per Week for Twenty-six Weeks, to 25th March 1842.		Proportion of 500l. for Building, and 212l. for Salaries, and 100l. for Contingencies, 812l.	Total probable Liability for current Half Year, allowing for Credits or Debits on past Half Year.	Second Rate declared as follows, on the 14th December 1841.
						For Number in House, 29th Sept. 1841.	Additional One Half of same.			
	£ s. d.	£ s. d.	£ s. d.			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Abbeyfeale - -	7,831 0 0	43 18 5½	- -	7	10½	20 1 11	10 0 11½	56 2 9	42 7 2	2½d. per £.
Ardagh - -	7,301 0 0	- -	15 14 4	31	46½	88 19 11	44 9 11½	51 18 9	201 2 11½	6d. —
Ballingarry - -	18,576 10 0	89 17 4½	-	18	27	51 13 6	25 16 9	133 1 6	120 14 4½	5d. —
Castletown - -	9,385 0 0	49 14 8	- -	8	12	22 19 4	11 9 8	67 4 8	51 19 0	3d. —
Clonneagh & Clonelty	7,000 0 0	29 8 1½	- -	9	13½	25 16 9	12 18 4½	50 3 0	59 10 0	3½d. —
Drumcolloher -	5,758 0 0	34 16 6½	- -	4	6	11 9 8	5 14 10	41 5 0	23 12 11½	3½d. —
Killeedy - -	9,637 0 0	- -	20 12 10½	34	51	97 12 2	48 16 1	69 0 9	236 1 10½	6½d. —
Killmeedy - -	7,366 0 0	33 12 8½	- -	14	21	40 3 10	20 1 11	52 15 5	79 8 5½	4½d. —
Killougholehane -	3,035 0 0	- -	1 14 7	11	16½	31 11 7	15 15 9½	21 14 6	70 16 5½	6½d. —
Mahoonagh - -	9,987 0 0	- -	5 9 11	30	45	86 2 6	43 1 3	71 10 11½	206 4 7½	6½d. —
Monagea - -	12,522 0 0	- -	25 17 8	46	69	132 1 2	66 0 7	89 14 2	313 13 7	6½d. —
Newcastle - -	11,440 0 0	- -	24 19 2½	45	67½	129 3 9	64 11 10½	81 19 1½	300 13 11½	6½d. —
Rathronan - -	3,504 0 0	32 18 3	- -	8	12	22 19 4	11 9 8	25 9 5	27 0 2	3d. —
£	113,342 10 0	314 6 1½	94 8 7	265	397½	760 15 5	380 7 8½	812 0 0	1,733 5 7	

Schedule showing the Liabilities of the Union for the Half Year ending the 29th September 1842 for a Third Rate.

Electoral Divisions.	Net Annual Value.	Number of Paupers in House, 1st March 1842.	Cost of Provisions and Clothing for present Number of Paupers from 25th March to 29th Sept. 1842 at 4d. per Head per Day.	Proportion of 68l. 18s. 8d. for Union at large on Electoral Divisions.	Proportion of 532l. for Salaries, Building, and Contingencies, Half Year.	Total for Provisions and Clothing, and Establishment for Six Months.	Third Rate declared as follows, 12th April 1842.
	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Abbeyfeale - -	7,842 0 0	8	25 1 4	4 15 5	36 14 2	66 10 11	1½d. per £
Ardagh - -	7,301 0 0	34	106 10 8	4 8 10	34 13 5	145 12 11	4d. —
Ballingarry - -	18,762 10 0	66	206 16 0	11 8 4	87 16 11	306 1 3	3d. —
Castletown - -	9,397 0 0	13	40 14 8	5 14 5	44 0 0	90 9 1	2½d. —
Drumcolloher -	5,787 0 0	21	65 16 0	3 10 6	27 1 9	96 8 3	3½d. —
Clonneagh & Clonelty	6,982 0 0	10	31 6 8	4 5 0	32 13 8	68 5 4	2d. —
Killeedy - -	9,408 0 0	36	112 16 0	5 14 6	44 1 0	162 11 6	6d. —
Kilmeedy - -	7,363 0 0	27	84 12 0	4 9 8	34 9 4	123 11 0	3½d. —
Killougholehane -	3,264 0 0	10	31 6 8	1 19 9	15 5 8	48 12 1	5d. —
Mahoonagh - -	9,986 0 0	50	156 13 4	6 1 6	46 15 0	209 9 10	6d. —
Monagea - -	12,501 0 0	59	184 17 4	7 12 0	58 10 7	250 19 11	6½d. —
Newcastle - -	11,440 0 0	62	194 5 4	6 19 2	53 10 5	254 14 11	6d. —
Rathronan - -	3,504 0 0	10	31 6 8	1 19 7	16 8 1	49 14 4	4d. —
Union at large -	- - -	22	68 18 8	—	—	—	
	113,537 10 0	428	1,341 1 4	68 18 8	532 0 0	1,873 1 4	

V. Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Newry Union.

NEWRY UNION.

Resolutions of Guardians.

9th July 1842.—Resolved, That a Rate of 5*d.* in the Pound be now struck and declared on the rateable Property of the Union, with the Exception of the Divisions of Belleek and Newry, in which Divisions the Rate is to be 10*d.* in the Pound; and that the Clerk be instructed to prepare the Rate Books accordingly.

17th September 1842.—Resolved, That the Resolution passed on the 9th of July, declaring a Rate of 10*d.* in the Pound on the Newry and Belleek Divisions, be rescinded (so far as relates to these Divisions), and that the Rate of these Two Divisions be 5*d.* in the Pound, being the same as that on all the other Divisions of the Union.

29th October 1842.—Resolved on the Motion of Mr. Seaver, seconded by Mr. Corry,—

That an additional Rate of 5*d.* in the Pound be laid on the Belleek Division.

Note by the Clerk.—At the Time of passing this last Resolution the Rate Books of Belleek had not been prepared. The practical Effect of the Resolution has therefore simply been to raise the Rate of Belleek to 10*d.* in the Pound, as was first resolved on.

Extract from Abstract of Audited Accounts to 29th September 1842.

Electoral Divisions.	Expenditure charged to each Division.	Balance	
		In favour of Division.	Against Division.
	£ s. d.	£ s. d.	£ s. d.
Newry	703 0 10	- - -	259 14 1
Onley	87 13 6	21 9 10	—
Crobane	86 17 10	- - -	6 14 4
Donaghmore	73 11 8	16 16 10	—
The Glen	76 15 2	14 4 10	—
Warrens Point	143 18 7	6 12 4	—
Upper Clonallen	101 1 2	- - -	24 1 2
Rathfriland	217 18 1	- - -	60 16 9
Drumgath	78 2 5	- - -	11 2 5
Hilltown	66 7 9	1 7 6	—
Clonduff	65 7 5	8 12 8	—
Ballybot	320 11 1	- - -	33 0 6
Mullaglass	56 1 4	17 4 7	—
Pointz Pags	155 10 3	15 3 7	—
Mountmorris	91 14 0	12 18 6	—
Belleek	178 7 8	- - -	98 7 6
Tullyhappy	97 15 4	2 4 7	—
Ballymyere	61 13 0	20 7 0	—
Jonesborough	75 14 5	- - -	12 16 7
Killevy	76 7 3	- - -	4 7 8
Camlough	132 19 3	- - -	38 9 11
Forkill	65 17 4	- - -	0 19 5
Latbirget	53 9 8	2 3 7	—
£	3,066 15 0	139 5 10	550 10 4

Newtown Limavady Union.

NEWTOWN LIMAVADY UNION.

Minute of Guardians.

16th January 1843.

The Committee appointed to examine into the Expenditure of the Union laid before the Board an Estimate of the probable Expenditure for Twelve Months commencing on the 26th Day of March next, whereby it appears that the following Divisions would require the Rates as set forth to raise the Sum of 1,167*l.* 14*s.* 7*d.*:—

New Limavady	1*s.* in the Pound.	Dungivin	6*d.* in the Pound.
Fruithill	6*d.* ——	Ovinreagh	6*d.* ——
Keady	6*d.* ——	Ballykelly	6*d.* ——
Lislane	10*d.* ——	Highlands	6*d.* ——
Straw	6*d.* ——	Bellarena	6*d.* ——

and that the other Divisions would not require a Rate.

The Estimate having been considered by the Board, it was resolved, That the above Rates be struck, and the Rate Books made out accordingly.

Estimated Expenses on the several Electoral Divisions from 1st October 1842 to the 25th March 1844, being Three Half Years, at the Rate of Expenses of the Half Year ended the 1st of October 1842.

Names of Divisions.	Maintenance for Three Half Years from 1st Oct. last to 25th Mar. 1844.	Establishment Charges for Three Half Years from 1st Oct. last to 25th Mar. 1844.	Total Maintenance and Establishment Charges to 25th March 1844.	Balance of last Rate in hand and to be collected.	Amount of Rate required to meet Expenses to 25th Mar. 1844.	Balance in favour of Electoral Divisions on 25th Mar. 1844 of old Rate.	Net Value of all Property to be rated.	Rate struck.	Amount of Rate thereon.	Balance in favour of Electoral Divisions of new Rate on 25th Mar. 1844.	Balance against Electoral Divisions on 25th Mar. 1844.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.
Newtown Limavady -	322 5 0	136 14 7	458 19 7	50 7 2	408 12 5	- -	7,095 4 11	1 0	354 15 3	- -	53 17 2
Fruit Hill - -	94 13 6	111 4 7	205 18 1	97 14 2	108 3 11	- -	5,772 0 0	0 6	144 6 0	36 2 1	—
Keady - - -	33 6 0	46 7 6	79 13 6	42 15 9	36 17 9	- -	2,406 8 10	0 6	60 3 5	23 5 8	—
Lislane - -	81 3 3	63 11 1	144 14 4	46 15 9	97 18 7	- -	3,297 10 0	0 10	137 7 11	39 9 4	—
Gelvin - - -	5 11 1½	73 7 9	78 18 10½	83 8 9	- -	4 9 11	3,808 4 11	—	—	—	—
Straw - - -	35 9 6	49 18 11	85 8 5	52 9 4	32 19 1	- -	2,591 17 6	0 6	64 16 0	31 16 11	—
Drum - - -	- -	47 16 6½	47 16 6½	55 11 7	- -	7 15 0½	2,481 17 2	—	—	—	—
Dungivin - - -	35 9 6	88 1 7	123 11 1	87 10 10	36 0 3	- -	4,570 12 0	0 6	114 5 3	78 5 0	—
Glenshane - -	12 7 6	41 0 2	53 7 8	42 4 8	11 3 0	- -	2,128 0 0	—	—	—	—
Ouenreagh - -	36 6 3	35 11 5	71 17 8	26 3 5	45 14 3	- -	1,846 1 6	0 6	46 3 0	0 8 9	—
Feeny - - -	- -	42 5 10	42 5 10	45 16 4	- -	3 10 6	2,194 12 0	—	—	—	—
Fore-Glen - -	2 10 9	46 19 10	49 10 7	53 15 3	- -	4 4 8	2,438 11 6	—	—	—	—
Faughanvale - -	16 1 3	70 6 5	86 7 8	75 6 10	11 0 10	- -	3,649 2 6	—	—	—	—
Ballykelly - - -	45 7 9	72 0 4	117 8 1	68 11 3	47 16 10	- -	3,737 2 0	0 6	93 8 6	45 11 8	—
Highlands - -	32 8 3	65 13 1	98 1 4	65 9 11	32 11 5	- -	3,407 1 6	0 6	85 3 6	52 12 1	—
Myroe - - -	3 7 6	97 14 4	101 1 10	112 8 8	- -	11 7 10	5,070 15 4	—	—	—	—
Aghanloo - -	19 4 0	81 2 2	100 6 2	88 7 2	11 10 0	- -	4,208 17 11	—	—	—	—
Belareena - -	36 13 9	51 17 4	88 11 1	47 16 0	40 15 1	- -	2,691 12 0	0 6	67 5 9	26 10 8	—
Benone - - -	7 5 6	42 2 2	49 7 8	46 10 3	2 17 5	- -	2,185 3 6	—	—	—	—
£	819 10 4½	1,263 15 7½	2,083 6 0	1,189 3 1	924 0 10	31 7 11½	65,580 15 1	- -	1,167 14 7	334 2 2	53 17 2

V. Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Omagh Union.

OMAGH UNION.

Minutes of Guardians.

28th July 1842.—The Board resolved, That the Clerk do prepare a Rate of
1*s.* 6*d.* in the Pound on the Omagh Electoral Division.
1*s.* —— Mountjoy Forrest, East, Electoral Division.
1*s.* —— Mountjoy Forrest, West, ——
1*s.* —— Dunbreen ——
1*s.* —— Mullaghslin ——
1*s.* —— Camowen ——
1*s.* —— Dervaghroy ——
1*s.* —— Mullagharn ——
1*s.* —— Clanabogan ——

18th August 1842.—The Clerk laid before the Board the Rate Book prepared pursuant to the Resolution of the 28th ultimo, and the Board resolved, That the said Rate Bo okbe now signed, which was done accordingly.

8th December 1842.—The Clerk reported that the Assistant Commissioner, Edward Senior, Esquire, did, pursuant to the Request of the Board on the 1st instant, strike the Poundage Rate on the following Divisions: viz.
1*s.* 6*d.* in the Pound on the Killyclogher Electoral Division.
1*s.* —— Loughmuck ——
1*s.* —— Drumquin ——
1*s.* —— Fintona ——
1*s.* —— Gortnacrea ——
10*d.* —— Mountfield ——
8*d.* —— Fallaghearn ——
8*d.* —— Tattymoyle ——
6*d.* —— Beragh ——
6*d.* —— Loughmacrory ——
4*d.* —— Leskinore. ——

Resolved, That the Clerk do prepare a Rate on the Eleven Divisions above named, agreeably to that struck on each respectively, which is estimated to defray the Expense of these Divisions until the 1st August 1843, with the Exception of Killyclogher, which has been altered by the Board from 1*s.* 6*d.* to 1*s.* in the Pound, and that Six Mile Cross, Derrybard, Tullyclunagh, Carrickmore, Creggan, Athenry, Dromore, Greenan, and Camderry Divisions will not require to be rated before August next.

5th January 1843.—The Clerk laid before the Board the Rate Books prepared pursuant to the Resolution of the 8th ultimo, and the Board resolved, That the said Rate Books be now signed, which was done accordingly.

Extracts from the Abstracts of Audited Accounts to 25th March and 1st October 1842; no Schedule being returned by the Clerk.

Electoral Divisions.	Expenditure charged to each Division, 26th Mar. 1842.	Balance in favour of Electoral Division.	Balance against Electoral Division.	Expenditure charged to each Division, 1st Oct. 1842.	Balance in favour of Electoral Division.	Balance against Electoral Division.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Omagh	425 5 11½	- - -	39 0 3½	313 16 6½	- - -	120 8 11½
Mountjoy Forest, East	98 8 5¾	- - -	1 1 9¾	78 4 2¾	- - -	32 3 10¾
Mountjoy Forest, West	86 18 5	1 7 7	- - -	80 19 0	- - -	41 4 8
Gortnacreagh	44 13 4	15 4 6	- - -	48 9 1½	- - -	10 12 8½
Dunbreen	99 1 6¾	- - -	17 5 10¾	85 11 7¼	- - -	74 17 9½
Mountfield	38 10 1¾	33 12 4¼	- - -	38 0 5½	- - -	0 17 1¼
Killyclogher	56 10 6	17 18 3	- - -	57 9 1½	- - -	30 1 10½
Loughmacrory	16 19 2	6 16 11	- - -	16 19 3	8 4 7	—
Carrickmore	16 1 4¾	11 10 9¼	- - -	10 18 2	17 7 8¼	—
Creggan	5 16 8¾	2 15 4½	- - -	3 17 3	7 18 0¼	—
Athenry	26 9 2	42 7 11	- - -	19 8 0	36 7 10	—
Six Mile Cross	45 0 9	81 1 2	- - -	28 19 0	70 15 0	—
Mullaghslin	61 14 0½	6 17 4½	- - -	49 0 8	- - -	5 5 11½
Camowen	114 2 8½	- - -	25 2 8½	125 17 11	- - -	81 19 11
Biragh	67 15 0	29 7 2	- - -	44 10 0	7 7 2	—
Derraghroy	87 0 5	- - -	44 0 5	111 0 7½	- - -	32 18 1½
Liskinore	68 15 8	77 14 4	- - -	48 14 3½	69 15 0½	—
Derrybard	44 12 0½	56 12 2½	- - -	28 6 8½	46 4 0	—
Tattymoyle	72 2 1¼	40 9 4¾	- - -	43 6 2½	5 13 11¼	—
Fintona	111 6 10¾	42 9 10¼	- - -	74 10 0½	- - -	9 9 8¼
Fallaghearn	86 2 3	49 5 3	- - -	52 4 2	6 17 1	—
Tullyclunagh	52 1 11¾	83 11 9¼	- - -	36 14 8	64 3 3¼	—
Greenan	30 2 4¼	65 15 4¾	- - -	19 17 9	55 8 1¾	—
Dromore	53 18 11½	104 17 6½	- - -	38 18 8½	75 1 1	—
Camderry	34 17 9½	66 2 2½	- - -	25 2 2	48 6 0½	—
Drumquin	77 3 6	20 8 6	- - -	65 3 0	- - -	27 10 0
Mullagharn	119 19 6½	- - -	2 11 6½	97 18 6	- - -	91 13 6
Loughmuck	140 4 0½	25 1 11½	- - -	96 3 9½	- - -	45 5 10
Clanabogan	100 18 9½	- - -	2 6 9½	67 11 0½	- - -	47 17 6½
£	2,282 13 8¼	881 7 9¼	131 9 5½	1,807 12 0	519 8 10¾	652 7 6½

RATHDOWN UNION.

Minute of Guardians.

15th November 1842.

The following are the Poundage Rates which Mr. Muggeridge recommended should be declared on the respective Electoral Divisions; viz.

On Dundrum a Rate of 5*d.* in the Pound.
Blackrock - Ditto - Ditto.
Kingstown - Ditto - Ditto.
Stillorgan, a Rate of 7½*d.* in the Pound.
Killiney - Ditto - Ditto.
Glencullen - Ditto - Ditto.
Rathmichael, a Rate of 10*d.* in the Pound.
Bray - a Rate of 1*s.* 0½*d.* in the Pound.
Powerscourt, a Rate of 10*d.* in the Pound.
Delgany - Ditto - Ditto.

It was resolved, That the Rates recommended as above by Mr. Muggeridge be declared on the respective Electoral Divisions.

An Estimate on which to found a Rate adequate to the Discharge of the existing Liabilities of the Union, and to meet all current Expenses and Charges to the 25th March 1843.

Name of Electoral Division.	Amount of Debt due on the 29th September 1842.	Cost of Maintenance of Paupers to 25th March 1843, estimated by Cost of Half Year ending 29th September 1842.	Proportion of estimated Establishment Charges for next Half Year, including Instalment of Loan.	Estimate of probable Liabilities, exclusive of Maintenance, &c.	Total Amount required to be raised by Rate on each Electoral Division.	Necessary Poundage Rate on each Electoral Division.	Produce of all collected would be as under.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.
Dundrum -	18 0 8	27 0 0	138 0 0	207 11 0	390 11 8	0 5	400 3 4
Blackrock -	93 11 2	55 0 0	140 0 0	209 11 0	498 2 2	0 5	459 0 10
Kingstown -	83 13 0	65 0 0	230 0 0	344 9 0	723 2 0	0 5	825 17 11
Stillorgan -	83 16 10	50 0 0	118 0 0	177 11 0	429 7 10	0 7½	537 2 6
Killiney -	121 4 11	70 0 0	94 0 0	142 2 0	427 6 11	0 7½	464 18 0
Glencullen -	82 6 2	38 0 0	50 0 0	75 14 0	246 0 2	0 7½	236 16 0
Rathmichael -	122 2 10	76 0 0	40 0 0	59 12 0	297 14 10	0 10	251 18 4
Bray - -	371 5 2	225 0 0	118 0 0	176 19 0	891 4 2	1 0½	937 1 8
Powerscourt -	122 4 2	94 0 0	74 0 0	110 11 0	400 15 2	0 10	465 6 8
Delgany -	165 6 1	103 0 0	77 0 0	116 10 0	461 16 1	0 10	491 0 0
Totals - £	1,263 11 0	803 0 0	1,079 0 0	1,620 10 0	4,766 1 0	- -	5,069 5 3

REMARKS.—The Amount that would be deficient in the Blackrock Electoral Division is so small that it might be provided for in the next Rate made: the same in the Glencullen and Rathmichael Electoral Divisions.

The Amount of the late Rate was 3,426*l.* 10*s.* 5*d.*, of which 187*l.* 15*s.* only was uncollected on the 29th September, being about 5*l.* per 100*l.* If the same Deduction be made from the proposed Rate of 5,069*l.* 5*s.* 3*d.*, it would leave the Produce 4,815*l.* 17*s.* 3*d.* to meet an Outlay of 4,766*l.* 1*s.*, which is as near as I can bring it, after much Care and Investigation. I therefore advise and recommend the Board of Guardians to make a Rate of 5*d.* in the Pound on the Electoral Divisions of Dundrum, Blackrock, and Kingstown; of 7½*d.* in the Pound on the Divisions of Stillorgan, Killiney, and Glencullen; of 10*d.* in the Pound on the Divisions of Rathmichael, Powerscourt, and Delgany; and of 1*s.* 0½*d.* in the Pound on the Division of Bray.

(Signed) RICHARD M. MUGGERIDGE,
Assistant Poor Law Commissioner.

12th November 1842.

V.
Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Rathkeale Union.

RATHKEALE UNION.

Minutes of Guardians.

17th October 1842.

In order to expedite the Collection of the Poor Rate the Clerk was directed to prepare a Rate, during the Exhibition of the new Rate Books, according to the Estimate heretofore laid before the Board by him to pay off the Debts now due, and to provide for the Exigencies of the Union during the current Half Year, as follows:—

On Kilfergus Electoral Division	-	at 7½*d.* per Pound.
Kilmoylan	-	1*s.*
Longhill	-	6*d.*
Shanagolden	-	6*d.*
Dunmoylan	-	8*d.*
Lismakeery	-	4*d.*
Askeaton	-	4*d.*
Iveriess	-	5*d.*
Kilcornan	-	3*d.*
Ardcanny	-	8*d.*
Kildimo	-	4*d.*
Adare, North	-	4*d.*
Adare, South	-	4*d.*
Kilfenny	-	6*d.*
Croom	-	5*d.*
Rathkeale	-	1*s.* 3*d.*
Croagh	-	8*d.*
Nantenan	-	6*d.*
Kilscannell	-	2½*d.*

31st October 1842. The Clerk having laid before the Board the new Rate Books duly prepared for Signature, according to the Directions of the Board at the last Meeting,

It was resolved, That we, the Guardians of the Poor of the Rathkeale Union, do now make a Rate of

7½*d.*	in the Pound on the rateable Property situated in the Electoral Division of - - - -	Kilfergus.
1*s.*	Do. - - -	Kilmoylan.
6*d.*	Do. - - -	Longhill.
6*d.*	Do. - - -	Shannagolden.
8*d.*	Do. - - -	Dunmoylan.
4*d.*	Do. - - -	Lismakeery.
4*d.*	Do. - - -	Askeaton.
5*d.*	Do. - - -	Iveriess.
3*d.*	Do. - - -	Kilcornan.
8*d.*	Do. - - -	Ardcanny.
4*d.*	Do. - - -	Kildimo.
4*d.*	Do. - - -	Adare, North.
4*d.*	Do. - - -	Adare, South.
6*d.*	Do. - - -	Kilfenny.
5*d.*	Do. - - -	Croom.
1*s.* 3*d.*	Do. - - -	Rathkeale.
8*d.*	Do. - - -	Croagh.
6*d.*	Do. - - -	Nantenan.
2½*d.*	Do. - - -	Kilscannell.

for the Relief of the Poor, according to the Provisions of the 1st and 2d Victoria, Cap. 56.; and that such Rate be now signed.

Rathkeale Union—*continued.*

Schedules returned by Clerk.

Estimate of the Amount necessary to be raised off each Electoral Division to meet the Expenses of the ensuing Half Year, ending 29th September 1842.

—	Statement of Accounts up to 25th March 1842.							Estimate up to 29th September 1842, if 400 Paupers relieved.						
	Maintenance of Paupers.	General Expenses.	Particular Charges, Balance last Year.	Due of Electoral Division the 25th March 1842.	Total Amount of Rate.	Balance against Electoral Division.	Balance in favour of Electoral Division.	Maintenance of Paupers.	General Expenses.	Particular Charges, Funerals, &c.	Total Amount for Half Year.	Balance due after adding to or deducting Balance of last Half Year.	Rate required to raise Balance.	Amount.
	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.		£ s.
Kilfergus	22 0	65 0	51 0	138 0	157 0	- -	19 0	46 0	37 10	2 0	85 10	66 10	$2\frac{1}{2}d.$ per £	69 0
Kilmoylan	29 0	23 0	19 10	71 10	55 0	16 10	- -	61 0	13 10	2 10	77 0	93 10	10*d.* —	110 0
Longhill	25 0	57 0	40 0	122 0	137 0	- -	15 0	52 10	33 10	2 0	88 0	73 0	$2\frac{1}{2}d.$ —	68 10
Shanagolden	6 0	83 0	64 10	153 10	200 0	- -	46 10	13 0	48 10	0 10	62 0	15 10	——	——
Dunmoylan	38 0	45 0	40 10	123 10	108 0	15 10	- -	80 0	26 10	3 0	109 10	125 0	$7\frac{1}{2}d.$ —	162 0
Lismakeery	12 0	60 0	48 0	120 0	144 0	- -	24 0	25 0	35 0	1 0	61 0	37 0	$2\frac{1}{2}d.$ —	72 0
Askeaton	11 10	79 0	68 0	158 10	192 0	- -	33 10	24 0	46 10	1 0	71 10	38 0	$2\frac{1}{2}d.$ —	96 0
Iveriess	9 0	22 10	17 0	48 10	57 0	- -	8 10	19 0	13 10	1 0	33 0	24 10	$2\frac{1}{2}d.$ —	28 10
Kilcornan	6 0	72 10	53 0	131 10	174 0	- -	42 10	13 0	42 10	0 10	56 0	13 10	——	——
Ardcanny	28 10	42 10	39 10	110 10	103 0	7 10	- -	60 0	25 0	2 10	87 10	95 0	5*d.* —	103 0
Kildimo	8 0	60 0	47 10	115 10	144 10	- -	29 0	17 0	35 0	1 0	53 0	24 0	$2\frac{1}{2}d.$ —	72 0
Adare, North	14 10	51 10	32 0	98 0	99 0	- -	1 0	30 10	30 0	1 10	62 0	61 0	5*d.* —	99 0
Adare, South	9 0	80 0	57 10	146 10	191 10	- -	45 0	19 0	47 0	1 0	68 0	23 0	——	——
Kilfenny	8 0	30 0	21 10	59 10	72 0	- -	12 10	17 0	17 10	0 10	35 0	22 10	$2\frac{1}{2}d.$ —	36 0
Croom	27 0	134 10	97 0	258 10	325 0	- -	66 10	57 0	79 0	2 0	138 0	71 10	$2\frac{1}{2}d.$ —	162 10
Rathkeale	142 0	137 0	140 0	419 0	331 0	88 0	- -	298 0	80 0	12 0	390 0	478 0	$7\frac{1}{2}d.$ —	496 10
Croagh	47 0	81 10	66 0	195 0	197 0	- -	2 0	100 0	48 0	4 0	152 0	150 0	5*d.* —	197 0
Nantenan	22 0	44 10	35 0	101 10	107 10	- -	6 0	46 0	26 0	2 0	74 0	68 0	5*d.* —	107 10
Kilscannell	9 0	64 0	45 0	118 0	154 0	- -	36 0	19 0	37 10	1 0	57 10	21 10	$2\frac{1}{2}d.$ —	77 0
									722 0			1,501 0		1,956 10

General Charges for Half Year ended 29th September 1842.

Salaries and Allowances	£200 0 0
Exchequer Loan, Half Instalment	205 0 0
Bedding	200 0 0
Sundries and Contingencies	117 0 0
	£722 0 0

21st Feb. 1842.

Estimate of the Amount required to be raised by Rate on the Rathkeale Union for the Support of the Workhouse, and to meet the necessary Expenses of the Establishment, for the Half Year ended the 25th of March 1843.

Electoral Divisions.	Balance due of Electoral Division on the 25th March 1842.	Amount accruing for the present Half Year.				Amount of Credit for Half Year.			Balance against Electoral Division, 29th September 1842.	Estimate for Half Year ended 25th March 1843.				Rate at per Pound.	Total Amount which will be raised if Rates be made as estimated.
		Maintenance of Paupers.	Proportion of Establishment Charges.	Particular Expenses.	Total Amount due 29th Sept. 1842.	Balance to Credit of Electoral Division, 25th March 1842.	Amount received since.	Total Amount to Credit of Electoral Division, 29th Sept. 1842.		Maintenance of Paupers.	Proportion of Establishment Charges.	Particular Expenses.	Total Amount to be raised.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.
Kilfergus	21 4 7¾	63 10 5½	24 18 10	0 13 2½	110 7 1¾	- -	36 7 4	36 7 4	73 19 9¾	63 10 5½	49 17 8	0 11 0	187 18 11¼	0 7½	228 7 6
Kilmoylan	26 0 8¼	40 7 8	9 5 0	0 14 11½	76 8 4¼	- -	10 10 6	10 10 6	65 17 10¼	40 7 8	18 10 0	0 12 5½	125 7 11¾	1 0	130 0 0
Longhill	15 6 4½	43 2 2	23 3 3	1 2 10	82 14 7½	- -	26 17 6	26 17 6	55 17 1½	43 2 2	46 6 6	0 19 1½	146 4 11	0 6	165 0 0
Shanagolden	- -	70 6 9½	34 3 3	4 14 8	109 4 8½	25 16 0¾	12 1 10	37 17 10¾	71 6 9¾	70 6 9½	68 6 6	0 10 3	210 10 4¼	0 6	240 0 0
Dunmoylan	43 13 0¼	47 0 5½	18 3 0	- -	108 16 6¼	- -	19 3 0	19 3 0	89 13 6¼	47 0 5½	36 6 0	- -	172 19 11¾	0 8	170 0 0
Lismakeery	- -	18 12 2½	24 11 1	2 19 10	46 3 1½	10 7 7¼	9 10 1	19 17 8¼	26 5 5¼	18 12 2½	49 2 2	0 1 0	94 0 9¾	0 4	115 0 0
Askeaton	- -	36 4 4½	32 6 5	1 2 3½	69 13 1	6 4 0½	12 0 0	25 4 0½	44 9 0½	36 4 4½	64 12 10	0 18 7	146 4 10	0 4	151 7 6½
Iveriess	8 5 8½	11 15 3¾	9 13 5	- -	29 14 5¼	- -	13 10 0	13 10 0	16 4 5¼	11 15 3¾	19 6 10	- -	47 6 7	0 5	56 12 1
Kilcornan	- -	16 13 3¾	31 17 0	- -	48 10 3¾	27 5 9	10 10 0	37 15 9	10 14 6¾	16 13 3¾	63 14 0	- -	91 1 10½	0 3	104 7 6
Ardcanny	27 3 7½	45 1 7	17 8 9	1 4 2½	90 18 2	- -	17 10 0	17 10 0	73 8 2	45 1 7	34 17 6	1 0 2	154 7 5	0 8	163 6 8
Kildimo	- -	26 3 10½	24 11 1	1 6 5	52 1 4½	24 3 11	2 10 10	26 14 9	25 6 7½	26 3 10½	49 2 2	1 2 0	101 14 8	0 4	115 0 0
Adare, North	- -	13 0 2¾	16 14 6	1 11 0½	31 5 9¼	3 18 8¼	- -	3 18 8¼	27 7 1	13 0 2¾	33 9 0	- -	73 16 3¾	0 4	79 9 0
Adare, South	- -	27 18 0¼	32 14 5	0 2 0	60 14 5¼	25 3 5¾	- -	25 3 5¾	35 10 11½	27 18 0¼	65 8 10	0 1 8	128 19 5¾	0 4	153 5 0
Kilfenny	- -	21 14 8¾	11 12 4	2 14 8	36 1 8¾	11 9 4¼	- -	11 9 4¼	24 12 4½	21 14 8¾	23 4 8	- -	69 11 9¼	0 6	80 1 9
Croom	- -	56 13 7	55 3 2	1 13 1	113 9 10	0 15 7¼	10 0 0	10 15 7¼	102 14 2¾	56 13 7	110 6 4	0 17 7	270 11 8¾	0 5	322 18 4
Rathkeale	130 12 1¾	346 5 3½	55 9 3	14 1 6	546 8 2¼	- -	26 3 9	26 3 9	520 4 5¼	346 5 3½	110 18 6	1 12 11	979 1 1¾	1 3	988 16 7
Croagh	9 16 10¾	91 4 6	33 9 0	5 6 0¾	139 16 5½	- -	5 13 5	5 13 5	134 3 0½	91 4 6	66 18 0	0 15 9	293 1 3½	0 8	313 6 8
Nantenan	- -	33 19 8½	18 7 8	1 6 6½	53 13 11	0 3 5¾	6 11 2	6 14 7¾	46 19 3¼	33 19 8½	36 15 4	0 14 1	118 8 4¾	0 6	129 2 9
Kilscannell	- -	7 4 2½	26 8 7	1 18 6	35 11 3½	26 0 4	6 19 3	32 19 7	2 11 8½	7 4 2½	52 17 2	- -	62 13 1	0 2½	77 5 11¼
	282 3 2¼	1,016 18 5¾	500 0 0	42 11 9¼	1,841 13 5¾	161 8 3¾	232 18 8	394 6 11¾	1,447 6 6	1,016 18 5¾	1,000 0 0	9 16 7	3,474 1 6¾	- -	3,683 7 3¾

5th September 1842.

Rathkeale Union—*continued.*

Data upon which is founded the Estimate of the Amount of Rate to be raised off the Rathkeale Union to meet the Expenditure for the Half Year ended 25th March 1843.

	Estimate of Number of Paupers for Half Year ended 29th September 1842.			Provisions and Clothing.						Half Year ended 29th September 1842.			Half Year ended 25th March 1843.			Establishment.			
	Collective Days to 27th August 1842.	Add One Fifth for Month to 29th Sept.	Total Number for Half Year.	Provision, Half Year.			Clothing, Half Year.			Salaries and Allowances.			Salaries and Allowances.			Half Year ended 29th September.			
				£	s.	d.	£	s.	d.		£	s. d.		£	s. d.		£	s.	d.
Kilfergus -	3,488	697	4,185	54	16	1	8	14	4½	Clerk - - Half Year	30	0 0	Clerk - Half Year	30	0 0	General Charges -	115	0	0
Kilmoylan -	2,547	509	3,056	34	0	4	6	7	4	Master - - —	22	10 0	Master - - —	22	10 0	Salaries - -	205	0	0
Longhill -	2,367	473	2,840	37	3	10	5	18	4	Matron - - —	12	10 0	Matron - —	12	10 0	Insurance of Workhouse.	6	12	0
Shanagolden -	3,878	756	4,634	60	13	8½	9	13	1	Chaplain, R. C. - —	20	0 0	Chaplain, R.C. —	20	0 0	Maintenance of Paupers.	52	0	0
Dunmoylan -	2,582	516	3,098	40	11	4½	6	9	1	— Protestant —	12	10 0	— Protestant —	12	10 0	Contingencies -	121	8	0
Lismakeery -	1,022	204	1,226	16	1	1½	2	11	1	Medical Officers - —	25	0 0	Medical Officers —	25	0 0		500	0	0
Askeaton -	1,988	398	2,386	31	4	11½	4	19	5	Porter - - —	5	0 0	Schoolmaster - —	7	10 0				
Iveriess -	646	129	775	10	3	0¼	1	12	3½	Schoolmaster, from 11 Aug.	2	0 3	Schoolmistress - —	5	0 0				
Kilcornan -	915	183	1,098	14	7	6¾	2	5	9	Schoolmistress, from 9th May	3	18 4	Supervisor - —	25	0 0				
Ardcanny -	2,475	495	2,970	38	17	10	6	3	9	Supervisor, from 20th June -	13	16 8½	Hospital Nurse —	4	0 0				
Kildimo -	1,438	288	1,726	22	11	11½	3	11	11	Hospital Nurse, from 16th May	2	19 7½	Porter - —	5	0 0	Establishment.			
Adare, North -	714	143	857	11	4	6¼	1	15	8½	Gate-keeper - Half Year	1	5 0	Gate-keeper - —	1	5 0	Half Year ended 25th March.			
Adare, South -	1,532	306	1,838	24	1	5¼	3	16	7	Collectors Poundage —	48	0 0	Barber - —	1	10 0				
Kilfenny -	1,193	239	1,432	18	15	0¾	2	19	8	Barber, from 8th August -	0	8 6½	Sweep - —	0	17 6	General Charges -	120	0	0
Croom -	3,112	622	3,734	48	18	0	7	15	7	Sweep, from 1st January -	1	6 3	Carriage of Bank Book	1	5 0	Salaries - -	224	0	0
Rathkeale -	19,011	3,802	22,813	298	14	9	47	10	6½	Carriage Bank Book, 1st November 1841 - -	2	5 10	Collectors - -	50	0 0	Exchequer Loan -	405	0	0
Croagh -	5,008	1,002	6,010	78	14	1	12	10	5	Insurance of Workhouse -	6	12 0				Maintenance of Paupers.	60	0	0
Nantenan -	1,866	373	2,239	29	6	5	4	13	3½							Election Expenses -	30	0	0
Kilscannell -	396	79	475	6	4	5	0	19	9½							Contingencies -	161	0	0
Union at large	2,833	567	3,400	44	10	6	7	1	8										
	59,011	11,781	70,792	921	0	11¾	147	9	8		210	12 6½		224	7 6		1,000	0	0

V. Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Roscrea Union.

ROSCREA UNION.

Resolutions of Guardians, 15th December 1842.

That, in accordance with the Recommendation of Assistant Commissioner O'Donoghue, a Rate of 7½*d.* in the Pound shall be laid on Roscrea Electoral Division, and 5*d.* on every other Division, except Eirke and Rathnavague, on which 2½*d.* in the Pound shall be imposed.

26th January 1843.

That the Rate Books of the Union being now completed, we do hereby declare a Rate, in accordance with the Resolution of this Board on 15th December last; viz., on Roscrea Electoral Division 7½*d.* in the Pound, on all other Divisions 5*d.*, except Eirke and Rath navague, on which 2½*d.* in the Pound shall be imposed.

Scariff Union.

SCARIFF UNION.

Communication from Clerk, dated 11th May 1843.

First Rate was made in common for the entire Union, and calculated at 5*d.* in the Pound, 30th December 1839, and signed the 8th February 1842; Collectors Warrants issued and signed 19th April 1842; all of which was collected, with the Exception of some Arrears, carried to the new Rate.

Second Rate made 9th November 1842, when the following Resolution was proposed by George O'Callaghan, Esquire, seconded by Denis Purcell, Esquire, and carried: That there shall be a Rate made and levied on the Union at large at 12½*d.* per Pound, exclusive of the Proportions to be paid by and added to each Electoral Division according to its Maintenance and Clothing.

The Proportions having been then estimated by the Board and Clerk were added, when the following were the Rates struck, and ordered to be levied on each Electoral Division, including the general Rate of 12½*d.* in the Pound:—

	s.	*d.*		*s.*	*d.*
O'Gonnelloe	1	0½	Killaloe	1	1
Woodford	1	1¼	Killuran	1	2
Clonrush	1	1	Kilnoc	1	6½
Mountshannon	1	1¾	Scariff	1	8½
Feakle	1	4¼	Tulla	1	2½

Resolution of Guardians.

9th November 1842.

Proposed by George O'Callaghan, Esquire, and seconded by Denis Purcell, Esquire,

That there shall be a Rate made and levied on the Union at large at 12½*d.* per Pound, on this Day, exclusive of the Proportions to be paid by and added to each Electoral Division according to its Maintenance and Clothing, viz., the Proportion being as follows, including the general Rate:—

	s.	*d.*		*s.*	*d.*
O'Gonnelloe	1	0½	Killaloe	1	1
Woodford	1	1¼	Killuran	1	2
Clonrush	1	1	Kilnoc	1	6½
Mountshannon	1	1¾	Scariff	1	8½
Feakle	1	4¼	Tulla	1	2½

An Abstract of the Maintenance and Clothing of Paupers up to 29th September had been submitted to the Guardians, showing the Amount chargeable to each Electoral Division up to that Time, and the Proportion of Establishment Account chargeable to each Electoral Division; these, together with the Expenses likely to be incurred for the ensuing Six Months, assuming that 200 Paupers would be in the House daily, caused them to come to the above Resolution of levying at once the above Rates, which, if collected, would have paid all their Debts, save and except what is due to the Exchequer Loan Commissioners, and leave a Balance in favour of the Union and of each Electoral Division.

Shillelagh Union.

SHILLELAGH UNION.

Minutes of Guardians.

10th December 1841.

Moved by Mr. Tate, seconded by Mr. Barker,

Resolved, That a Rate of 5*d.* in the Pound shall be made on all the rateable Property in the Shillelagh Union; and any Money necessary to be expended for the Use of said Union shall be borrowed from the Treasurer, at Four per Cent.

Moved as an Amendment by Doctor De Renzy, seconded by Mr. Blayney,

That 7½*d.* in the Pound be substituted for 5*d.*, and to omit altogether the following Words: "and any Money necessary to be expended for the Use of the Union shall be borrowed from the Treasurer, at Four per Cent."

For the Amendment	14
Against it	9
Majority	5

The original Motion was thereupon negatived.

19th August 1842.

Resolved, That the Clerk do prepare forthwith the necessary Rate Books for enabling this Board to make and declare a Rate for the Relief of the Poor on the several Electoral Divisions as under, at the following Poundage:—

On the Electoral Divisions of Tinahely, Ballengate, Munny, Rath, Shillelagh, Clonegal, Coolboy, and Ballybegg, at 5*d.* in the Pound;

And on the Electoral Divisions of Carnew, Killimore, Arghold, Cronlea, Coolattin, Ballinglen, Kilballyowen, Kilpipe, Coolballintagert, Hacketstown, and Clonmore, at 7½*d.* in the Pound.

23d September 1842.

Resolved, That a Rate for the Relief of the Poor of the Union be this Day made and declared on the rateable Hereditaments of the several Electoral Divisions at the following Poundage:—On the Electoral Divisions, Tinahely, Ballengate, Munny, Rath, Shillelagh, Clonegal, Coolboy, and Ballybegg at 5*d.* in the Pound; and on the Electoral Divisions of Carnew, Killimore, Aghold, Cronelea, Coolattin, Ballinglen, Kilballyowen, Kilpipe, Coolballintagert, Hacketstown, and Clonmore at 7½*d.* in the Pound.

Schedules returned by Clerk.

Schedule made showing the Necessity of a Rate being made 7½*d.* in the Pound, instead of 5*d.*, previous to making the First Rate, 8th December 1841.

	£	*s.*	*d.*
Amount due Treasurer	574	13	4½
Amount due Clerk to 27th November last	13	2	0
Rent of Board Room to 27th instant	6	0	0
Salaries for ensuing Half Year:—			
Clerk	25	0	0
Master	20	0	0
Matron	12	10	0
Porter	6	0	0
Rent of Workhouse, due 1st May next	8	0	0
Surgeon, Half Year	25	0	0
Election Expenses	20	0	0
Vaccination; the Amount for same up to last July, a Period of Six Months, was 69*l.*, for Twelve Months, say to July next	80	0	0
Medicines, &c.	20	0	0
Fuel for Board Room, Clerk's Room, Porters	20	0	0
Salaries to under Officers or Servants, Schoolmaster, Mistress, Keepers, &c. for next Six Months	20	0	0
Amount due Mr. Thom for Stationery, Vaccination Books, Rate Books, &c. (say)	25	0	0
Amount due for Carlow Maps	2	10	0
Interest due Treasurer on 400*l.*, the Amount he will have advanced before the Rate has been collected, being now in advance 374*l.* 13*s.* 4*d.* above the Sum of 200*l.*, which he is to lend Interest free; said Sum of 400*l.* not having been in advance for an entire Year, (say) 300*l.* for that Period, at 4 per Cent.	12	0	0
Sundries required for the Poor-house, being opened Straw, additional Tradesmen's Tools, Hemp, Oil, Kitchen Requisites, as in the Baltinglass Union, for Master, Matron, and Porter, Insurance, Clothes for Porter, Junk, Spinning Wheels, Brooms, Lime, printing Advertisements for Tenders, now due as well as hereafter to be incurred, &c. (say)	150	0	0
Contracts entered into:—			
Stubbs and Co., Blankets	170	10	0
Higginson, Waistcoats	15	0	0
Johnston, Jackets and Trousers	45	0	0
Oneil, Baskets	8	10	0
Poland and Seveston, Shoes	21	18	4
Cromien and Murphy, Coopering and Brushes	7	8	6
Ackroyd and Son, Boys Suits	56	12	2
Woodroof, Furniture	51	5	6
Weighing Machine and Carriage	9	10	0
Byrne and Griffin, Carpenter	19	8	0

V. Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Shillelagh Union.

	£	s.	d.
Contracts entered into —*continued*			
Woodhouse, Stamps - - - - - -	6	3	6
M'Daniel, Tin Ware - - - - - -	16	2	0
Collectors Fees on a Rate of 7½*d.*, Valuation being 67,743*l.* 9*s.* 5*d.*, the Rate thereon 2,117*l.* 9*s.* 9*d.* - - - - - -	44	2	1
	1,511	5	5½
The Diet Charge for 200 Paupers, for Twenty-six Weeks, at (say) 2*s.* 2½*d.* each per Week, would amount to - - - - -	572	1	8
	2,083	7	1½
Leaving in the Treasurer's Hands, after meeting the above Expense, a Balance of only 34*l.* 2*s.* 7½*d.* on a Rate of 7½*d.* in the Pound - -	34	2	7½
	2,117	9	9

A Rate at 7½*d.* amounts to 2,117*l.* 9*s.* 9*d.*
A Rate at 5*d.* amounts to 1,588*l.* 2*s.* 3½*d.*

Schedule prepared previous to declaring Second Rate, 23d September 1842, being the probable Amount of Expenditure for next Six Months, apportioned on the net annual Value.

Divisions.	Maintenance and Clothing.	Union at large.	Establishment.	Total.	Rate at	Amount of Rate thereon.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.
Tinahely - -	31 9 0	1 10 0	110 15 6	143 14 6	5*d.*	119 4 4¼
Carnew - -	51 11 8	1 15 0	130 12 6	183 19 2	7½*d.*	207 16 9¼
Ballingate - -	4 0 8½	0 15 0	68 4 6	73 0 2½	5*d.*	74 16 0
Munny - -	6 3 3	0 15 0	45 15 0	52 13 3	5*d.*	49 17 5¼
Rath - -	4 2 0	0 15 0	62 13 0	67 10 0	5*d.*	67 2 0¾
Killimere - -	34 18 9	1 0 0	57 12 3	93 11 0	7½*d.*	94 5 7¼
Aghold - -	23 9 8½	1 0 0	40 9 3	64 18 11½	7½*d.*	66 5 1¼
Cronolea - -	11 8 0	0 17 0	36 17 3	49 2 3	7½*d.*	56 3 6½
Shillelagh - -	7 2 8	0 15 0	38 5 3	46 2 11	5*d.*	44 18 11¼
Coollattin - -	27 6 7	1 10 0	62 7 0	91 3 7	7½*d.*	101 1 6
Coolboy - -	2 10 10	0 10 0	50 11 3	53 12 1	5*d.*	53 10 0
Ballybeg - -	14 4 8½	1 0 0	34 17 9	50 2 5½	5*d.*	35 13 11¼
Ballinglen - -	19 14 0	1 0 0	39 17 3	60 11 3	7½*d.*	64 6 9½
Kilballyowen -	14 7 2	1 0 0	46 8 6	61 15 8	7½*d.*	68 10 1
Kilpipe - -	21 5 6	1 10 0	66 11 0	89 6 6	7½*d.*	106 4 10
Coolballintaggart -	51 10 11	2 0 0	51 17 0	105 7 11	7½*d.*	85 8 6½
Hacketstown - -	83 17 6	2 8 9	149 15 0	236 1 3	7½*d.*	249 14 0¾
Clonmore - -	34 16 6	1 10 0	97 12 0	133 18 6	7½*d.*	152 14 11¾
Clonegal - -	23 16 8½	1 5 0	119 16 0	144 17 8½	5*d.*	130 2 0

Strabane Union.

STRABANE UNION.

Minute of Guardians.

13th December 1842.

The Board having taken into consideration the making of a Rate for the Year 1843, and the Committee appointed on the 29th November to investigate the Accounts of the Union having given in their Report, it was moved, seconded, and unanimously agreed to, That the Recommendation of the Committee be adopted, and the different Rates proposed by them be imposed; viz.

STRABANE UNION — *continued.*

Schedule returned by Clerk.

Net annual Value.	Electoral Divisions.	Supposed Expenditure for One Year.	Two Instalments of £8,300.	Amount to Debit of an old Rate.	Total.	New Rate per Pound.	Amount of new Rate.	Amount to Credit from old Rate.	Total.	In Bank, November 1843.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
9,864 14 4	Strabane	488 0 0	102 15 0	153 1 10	743 16 10	1 8	822 0 0	- - -	822 0 0	78 3 2
2,647 0 9	Camus	72 0 0	27 11 0	- -	99 11 0	0 8	88 4 8	46 14 6	134 19 2	35 8 2
1,421 7 7	Glenmornan	50 0 0	14 16 0	- -	64 16 0	1 0	71 1 0	18 10 2	89 11 2	24 15 2
3,321 9 3	Ballymagarry	158 0 0	34 12 0	- -	192 12 0	1 3	207 11 3	13 2 2	220 13 5	28 1 5
5,020 1 6	Dunalong	67 0 0	52 6 0	- -	119 6 0	- -	- - -	153 13 7	153 13 7	34 7 7
2,292 14 0	Mountcastle	41 0 0	23 17 0	- -	64 17 0	0 5	47 15 0	63 11 10	111 6 10	46 9 10
1,848 4 9½	Ballyneaner	23 0 0	19 5 0	- -	42 5 0	0 5	38 10 0	58 14 2	97 4 2	54 19 2
2,419 14 1	Dunnamanagh	44 0 0	25 4 0	- -	69 4 0	0 5	50 8 0	65 18 7	116 6 7	47 2 7
1,487 15 3	Douglas-Burn	37 0 0	15 10 0	- -	52 10 0	1 0	74 8 0	15 6 2	89 14 2	37 4 2
2,672 5 6½	Newtown Stewart	120 0 0	27 16 0	12 9 9	160 5 9	1 6	200 8 0	- - -	200 8 0	40 2 3
2,855 6 4	Barron's Court	138 0 0	29 15 0	- -	167 15 0	1 6	214 2 6	4 11 10	218 14 4	50 19 4
4,027 14 6½	Church Lands	43 0 0	41 19 0	- -	84 19 0	- -	- - -	110 0 10	110 0 10	25 1 10
2,991 10 9½	Altaclady	59 0 0	31 3 0	- -	90 3 0	0 5	61 6 0	68 15 11	130 1 11	39 18 11
3,786 18 5	East Winey	68 0 0	39 5 0	- -	107 5 0	0 5	79 10 0	84 9 1	163 19 1	56 14 1
2,367 1 10½	West Winey	48 0 0	24 13 0	- -	72 13 0	0 5	49 6 0	61 3 1	110 9 1	37 16 1
2,424 11 6	Cloghard	73 0 0	25 5 0	- -	98 5 0	0 10	101 0 0	44 5 6	145 5 6	47 0 6
4,757 2 0½	Castlefinn	110 0 0	49 11 0	- -	159 11 0	0 5	99 2 0	105 1 0	204 2 1	44 11 1
2,359 4 11	Figgart	90 0 0	24 11 0	- -	114 11 0	1 0	117 19 0	21 10 9	139 9 9	24 18 9
3,959 6 4	Raphoe	115 0 0	41 5 0	- -	156 5 0	0 10	164 18 0	50 15 1	215 13 1	59 8 1
2,813 3 0	Feddyglass	59 0 0	29 6 0	- -	88 6 0	0 5	58 12 0	76 8 2	135 0 2	46 14 2
2,925 2 4	Treantaghmucklagh	37 0 0	30 10 0	- -	67 10 0	- -	- - -	92 0 6	92 0 6	24 10 6
3,763 19 7	Saint Johnstown	89 0 0	39 4 0	- -	128 4 0	0 5	78 8 0	82 13 8	161 1 8	32 17 8
4,863 8 4	Clonleigh, North	116 0 0	50 13 0	- -	166 13 0	0 5	101 6 0	105 13 7	206 19 7	40 6 7
4,566 8 4	Clonleigh, South	140 0 0	42 11 0	- -	182 11 0	0 8	152 4 0	76 19 7	229 3 7	46 12 7
81,456 5 5		2,285 0 0	843 3 0	165 11 7	3,293 14 7		2,877 19 5	1,419 18 10	4,297 18 3	1,004 3 8

V.
Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Tipperary Union.

TIPPERARY UNION.

The Report of the Committee appointed to estimate the probable Expenditure of the Union of Tipperary for the Half Year ending 25th March 1843, as also the Amount of Rate necessary to meet the Expenditure, and what Districts should be rated.

To enable us to form as correct an Estimate as (under the Circumstances) possible for the Expense of the Half Year ending 25th March 1843, we inquired minutely into the present available Funds of the Union, viz., Money in Bank and Rate likely to be collected, and into the Liabilities of the Union, viz., Instalment for Loan and Contracts to 29th September, &c., &c., which we find nearly balance.

In order to make an Estimate of the Charge to be provided under the Head of Maintenance for said Half Year, we first took a Return of the collective Number of Days on each Division for the Half Years ending March and September 1842; next, the Cost of Maintenance for the former Half Year, of 4½*d.* per Day for each Pauper, caused, as appears from the Auditor's Report, "by Excess in the Consumption of Provisions, and in the Number of Days collectively spent by Paupers in the House;" and next, the Cost of Maintenance for the latter Half Year, showing an Average of 3¾*d.*, arising partly from Excess and partly from the Scarcity and high Price of Provisions. Acting under an Impression that the like Excess will be discontinued, and taking into consideration the plentiful Harvest and low Prices tending to diminish the Number of Paupers requiring Aid, and the consequent Reduction in the Expenses of the Union, we have struck an average collective Number of Days accordingly, and have estimated the Cost of Maintenance at 3*d.* per Day thereon, the Particulars of which appear in No. 1 and 2, Schedule A.

We next proceeded to make an Estimate of the Charge to be provided under the Head of Establishment for the Half Year. The Charge under this Head for the Half Year ending March last amounted to 573*l.* 4*s.* 8*d.*; that for the Half Year ending in September last to 1,114*l.* 7*s.* 5*d.* From the latter we deducted 375*l.* for Loan Instalment (payable once a Year), and other incidental Charges, amounting to 187*l.* 4*s.* 9*d.*, showing a Sum of 552*l.* 2*s.* 8*d.* for the Half Year's Charge, and a half-yearly Average of from 550*l.* to 600*l.* We have therefore formed our Estimate accordingly, and nearly in conformity with that of March 1842. (See Number 3. Schedule A.)

Before deciding what Divisions should be rated, and what Amount of Rate would be necessary, we ascertained, as near as possible, the Balance in favour and against each Division, and formed our Opinion as follows; viz., Tipperary, Cordangan, and Toem, after giving each the Benefit of the Balance in favour, appear heavily in Debt, and must be proportionably rated; Kilteely, after getting Credit for the Balance in favour, remains with a Balance against it, and will require the usual Rate; Donohill, Rathliney, Golden, Doon, and Ulla have each a Balance in favour, but not sufficient to meet the estimated Expense in each. The smallest Rate that can be apportioned will be sufficient in these Cases. Bansha shows a Balance in favour very nearly sufficient to meet the estimated Expense, as the smallest apportionable Rate would amount to Three Times the Deficiency, and there being a Probability of the Expense on that Division lessening, we do not consider it advisable to lay a Rate on it; the Balances in favour of the remaining Divisions amount to much more than the estimated Expense on each, and consequently require no Rate. The Poundage Rate, Amount of Rate, Debt, and Balances will be found in Numbers 5, 6, 7, and 8, Schedule A.

Schedule B. presents a Summary of the Estimate for and against the Union for the Half Year to end 25th March 1843, showing a Balance in favour of the Union amounting to 399*l.* 11*s.* 10½*d.* It must, however, be borne in mind that there will be a Charge on that Half Year for Election Expenses and for the Revisor; Allowance must also be made for bad Debts, double Entries, and other Contingencies, and should any Balance remain after, it will by Right belong (for the most Part) to those Districts having the lesser Rate, as that Rate with the Balance now in favour will more than cover the estimated Expense on each; on the other hand there is a Probability of a Credit to the Union on account of Excess, &c.

The estimated Expense for Maintenance will admit of having 466 Paupers in the House every Day for the Half Year, and it is for the Board of Guardians to consider whether this Estimate and the estimated Cost of 3*d.* per Head will be sufficient for the Half Year.

The Rate to be now raised off Tipperary will pay off about 500*l.* of its Debt, and a Rate of from 10*d.* to 1*s.* 0½*d.* will, in all Probability, be sufficient for the Summer Half Year. The Rate to be now raised off Cordangan will pay off about 220*l.* of its Debt, and the Summer Rate will be about 10*d.* The Rate to be now raised off Toem will pay off about 140*l.* of its Debt, and a Rate of about 7½*d.* will be required for the Summer Half Year. The Rate to be now raised off Kilteely will meet its Debt and estimated Expenditure, and probably leave a Balance in its Favour.

In estimating the Rate on Tipperary, Cordangan, and Toem we have endeavoured not to impose more on the present Occasion than was absolutely necessary to meet the Estimates on the other Divisions, whose Surplus Funds have been allocated for the Benefit of those Three Divisions, with a small surplus Fund for Contingencies; and before making up this

Report we most attentively considered all Matters pro and con., in particular the former half-yearly Abstracts and Accounts, and have formed our Estimates as far as consistent, and with due regard to Economy, without at the same Time running the Risk of placing the Union in an unfavourable Position.

In Conclusion, we have fulfilled the Duty imposed on us to the best of our Judgment, and we now beg to present you this Report. Dated this 21st Day of October 1842.

Board Room, 22d October 1842.

Schedules referred to in foregoing Report.

Schedule A.

Electoral Divisions.	1. Average collective No. of Days to 25th March 1842.	2. Estimated Cost of Maintenance at 3d. per Head per Diem.	3. Estimated Proportion of Establishment.	4. Total Amount of Nos. 2 and 3.	5. Rate per Pound for Half Year to 25th March 1843.	6. Total Amount of Rate.	7. Amount Debts returned due 29th Sept. 1842.	8. Supposed Balances in favour, 21st October 1842.
		£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.
Tipperary - -	26,000	325 0 0	42 0 0	367 0 0	1 8	875 10 3	578 0 0	3 12 11
Clonbeg - -	1,000	12 10 0	24 0 0	36 10 0	- -	- -	-	68 17 10
Emly - -	3,000	37 10 0	70 0 0	107 10 0	- -	- -	- -	228 0 0
Lattin - -	500	6 5 0	13 0 0	19 5 0	- -	- -	- -	53 14 0
Cullen - -	800	10 0 0	14 0 0	24 0 0	- -	- -	- -	32 0 3
Shronehill -	700	8 15 0	15 0 0	23 15 0	- -	- -	- -	50 5 10
Bruis - -	800	10 0 0	25 0 0	35 0 0	- -	- -	- -	92 17 6
Solohead - -	1,000	12 10 0	35 0 0	47 10 0	- -	- -	- -	136 11 10½
Donohill - -	4,500	56 5 0	35 0 0	91 5 0	0 2½	92 2 6	27 7 0	38 8 1
Rathliney -	2,700	33 15 0	26 0 0	59 15 0	0 2½	69 12 11	- -	22 3 3
Cordangan -	13,500	168 15 0	26 0 0	194 15 0	1 3	414 0 8½	253 17 1	0 3 1
Kilfeacle - -	1,200	15 0 0	26 0 0	41 0 0	- -	- -	- -	73 5 4
Golden - -	5,700	71 5 0	50 0 0	121 5 0	0 2½	131 16 8	44 16 11	64 8 2
Kilaldriff -	1,400	17 10 0	25 0 0	42 10 0	- -	- -	- -	53 4 11½
Bansha - -	1,800	22 10 0	22 0 0	44 10 0	- -	- -	- -	23 12 1
Doon - -	5,000	62 10 0	25 0 0	87 10 0	0 2½	65 13 6	- -	57 8 8
Grean - -	3,000	37 10 0	46 0 0	83 10 0	- -	- -	- -	113 10 6
Ulla - -	3,000	37 10 0	31 0 0	68 10 0	0 2½	79 10 7½	- -	26 14 9
Kilteely -	1,700	21 5 0	12 0 0	33 5 0	0 5	61 3 0½	20 16 0	10 9 1
Toem - -	8,000	100 0 0	25 0 0	125 0 0	0 10	263 6 8	193 11 6	30 18 1
Total - -	85,300	1,066 5 0	587 0 0	1,653 5 0	- -	2,052 16 10½		

Schedule B.

	£ s. d.		£ s. d.
Total Amount of Rate - -	2,052 16 10½	Maintenance to 25th March 1843 -	1,066 5 0
		Establishment Do. - -	587 0 0
		Balance in favour of Union - -	399 11 10½
	£ 2,052 16 10½		£ 2,052 16 10½

Resolutions of Guardians.

22d October 1842.—Resolved, That the Report now read be adopted, and the several Districts be rated in the Manner therein set forth.

21st January 1843.—Resolved, That the Clerk be directed to have prepared the Accounts appertaining to each Electoral Division of this Union, showing the Liability of each, as well as the Balances in favour and against each Division; said Account to be balanced to 25th February next, and to be laid before this Board at their Meeting on that Day, preparatory to a Rate being declared.

V. Poor Rates, Ireland.

Resolutions of Guardians, and Schedules.

Tullamore Union.

TULLAMORE UNION.

Schedule returned by Clerk.

Extract from Abstract of Accounts for Half Year ending 29th September 1842.

Names of Electoral Divisions.	Receipts on account of each Electoral Division.	Expenditure on account of each Electoral Division.				Balance at Close of Half Year	
	Amount of Poor Rate collected.	Maintenance of Paupers.	Proportion of Establishment Charges, including Repayment of Workhouse Loan.	Election, Law, and other Expenses.	Total.	In favour of Electoral Division.	Against Electoral Division.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rahugh	67 14 1	- - -	61 13 10	3 3 0	64 16 10	2 17 3	—
Kilbeggan	193 0 10	79 16 5¾	151 10 0½	3 3 0	234 10 2¼	- -	41 9 4½
Durrow	49 5 10	42 16 3¼	64 8 10½	- -	107 5 1¾	- -	57 19 3¾
Tullamore	237 3 9	221 18 4½	231 4 0	13 10 0	466 12 4½	- -	229 8 7½
Killoughy	67 0 0	31 7 6¾	102 3 0	- -	133 10 6¾	- -	66 10 6¾
Rahan	104 15 0	23 12 3¼	97 7 6	0 10 0	121 9 9¼	- -	16 14 9¼
Ballycommon	56 5 10½	13 18 0	51 13 7¼	1 19 0	67 10 7¼	- -	11 4 8¾
Kilclonfert	52 9 5½	17 7 0½	56 3 4	- -	73 10 4½	- -	21 0 11
Philipstown	84 0 2½	60 5 7	79 16 2	- -	140 1 9	- -	56 1 6½
Kilmonaghan	71 16 2	11 5 9¾	105 6 0	- -	116 11 9¾	- -	44 15 7¾
Clara	100 9 4	67 16 11	112 0 0	10 5 0	190 1 11	- -	89 12 7
Rathfeston	41 4 6	13 17 4½	50 11 8	- -	64 9 0½	- -	23 4 6½
Killeagh	19 18 0	10 5 5½	51 5 0	- -	61 10 5½	- -	41 12 5½
Cappincur	60 17 3	30 10 8	82 4 11	- -	112 15 7	- -	51 18 4
Geashill	61 7 6	26 1 6	67 11 8	- -	93 13 2	- -	32 5 8
	1,267 7 9½	650 19 3¾	1,365 0 3¼	32 10 0	2,048 9 7	2 17 3	783 19 0½

Waterford Union.

WATERFORD UNION.

Resolution of Guardians, 14th April 1842.

The Assistant Commissioner having prepared and laid before the Board an Estimate of the total Expense likely to be incurred by each Electoral Division of the Union, both of general and particular Charges, for Six Calendar Months, together with a Statement of the existing Liabilities of each Division,

It was moved by John H. Jones, seconded by John Bogan, and resolved unanimously, That the Clerk do prepare the necessary Rate Books forthwith, for enabling the Board to make and declare the following Rates upon the several Electoral Divisions; that is to say, for the Electoral Division of

Waterford	at 10*d.* in the Pound.	Rossmine	at 2½*d.* in the Pound.
Faithleg	5*d.* ——	Kilbarrymeaden	2½*d.* ——
Crook	5*d.* ——	Rathpatrick	2½*d.* ——
Ballynakil	2½*d.* ——	Kilcollum	5*d.* ——
Kilmadeague	5*d.* ——	Dunkit	5*d.* ——
Rathmoylan	5*d.* ——	Kilkeary	2½*d.* ——
Kilburne	2½*d.* ——	Kilbeacon	2½*d.* ——
Drumcannon	7½*d.* ——	Kilbride	5*d.* ——
Island Keane	5*d.* ——	Killaghy	2½*d.* ——
Rusk	2½*d.* ——	Kilmacan	2½*d.* ——
Kilmeaden	2½*d.* ——	Aghlish	2½*d.* ——
Newcastle	5*d.* ——	Rathkyran	2½*d.* ——
Dunhill	2½*d.* ——		

Copy of Letter from the Clerk of the Waterford Union, received 13th April 1843.

Sir,

I beg to inform you that the Estimate prepared by the Assistant Commissioner is not in my Possession, nor have I a Copy of it. I was under the Impression that Mr. Muggeridge took it with him, until, on Application, he informed me that he had not. I have made diligent Inquiry respecting it, but to no Use.

I am, &c.

(Signed) JOHN DE BOURKE,
Clerk of the Union.

Arthur Moore, Esq.,
Chief Clerk,
Poor Law Commission.

WEXFORD UNION.

Resolution of Guardians, 21st January 1843.

It was resolved, on the Motion of D. Waddy, seconded by Mr. Racie,—

That as a new Rate will be speedily required for the Relief of the Poor of this Union, that a Committee of Guardians be appointed to prepare, with the Assistance of the Clerk and Collectors, an Estimate of the total Expense already incurred and likely to be incurred for the ensuing Half Year by each of the Electoral Divisions of this Union, in order to ascertain and report the Poundage Rate necessary to be made and levied on each Division.

28th January 1843.—A Schedule made to show the past Expenditure chargeable upon and the Amount of Rate to be levied in the different Electoral Divisions:—

		£	s.	d.			
No. 1.	Wexford Division -	510	14	8	Rate to be 5*d.* per Pound.		
2.	Ardcalm Do. -	87	15	11	Do.	4*d.*	—
3.	Kilpatrick Do. -	82	11	1½	Do.	4*d.*	—
4.	Killuruin Do. -	113	16	4	Do.	4*d.*	—
5.	Rathaspeek Do. -	110	11	7	Do.	4*d.*	—
6.	Mayglas Do. -	75	17	9	Do.	4*d.*	—
7.	Rosslane Do. -	69	18	6	Do.	4*d.*	—
8.	Lady's Island Do. -	53	15	11	Do.	3½*d.*	—
9.	Tacumshin Do. -	71	7	9	Do.	4*d.*	—
10.	Kilmore Do. -	95	9	3	Do.	4*d.*	—
11.	Mulrankin Do. -	103	19	4	Do.	4*d.*	—
12.	Taghmon Do. -	174	14	5	Do.	4½*d.*	—
13.	Ambrosetown Do. -	76	10	2	Do.	4*d.*	—
14.	Bannon Do. -	97	5	5	Do.	3½*d.*	—

V.
Poor Rates, Ireland.

V.—POOR RATES, IRELAND—*continued.*

Applications for increased Force for levying Poor Rate.

COPIES of any APPLICATION for INCREASED MILITARY or CONSTABULARY FORCE to enforce the LEVY OF THE POOR RATE.

Sir, Dublin Castle, 16th November 1842.

A Representation having been made to the Lord Lieutenant that a Spirit of Resistance to the Payment of the Poor Rates is evinced by the Peasantry in the Union of Skibbereen, County of Cork, I have to convey to you his Excellency's Request that a Troop of Cavalry may be stationed at Skibbereen, if that Place shall be found to afford sufficient Accommodation, and if not, at Bandon; and that the Officer commanding may be directed to put himself in communication with Mr. Gore Jones, S. M., at Dunmanway. This Communication is made direct to you in consequence of a Request to that Effect from the Assistant Military Secretary.

I am, &c.

The Deputy Quarter Master General. (Signed) E. LUCAS.

Sir, Dublin Castle, 19th November 1842.

With reference to your Letter of Yesterday's Date on the Subject of the Military Aid required at Skibbereen, in consequence of the Spirit of Resistance which has been manifested by the Peasantry to the Collection of the Poor Rate of that Union, I have it in Command from the Lord Lieutenant to convey to you his Excellency's Request that the Troop of Cavalry already ordered to that District may be stationed at Bandon, and that a Company of Infantry may be quartered at Skibbereen.

I am, &c.

The Deputy Quarter Master General. (Signed) E. LUCAS.

COUNTY OF GALWAY.

Tuam, 7th December 1842.

I beg to forward, annexed, an Affidavit, sworn Yesterday at Mountbellew Petty Sessions, by one of the Collectors of the Poor Rate of the Ballinasloe Union, and would beg to be advised how I am to act thereon. It appears that Mr. Cummins, the Sub-Inspector at Mountbellew, had been out with this Collector, in June last, on those Lands with a Party of Police, but was not able to effect any Distress, being opposed by a large Mob, who evinced every Disposition to resist the Collector, and, by what I hear, it will require a very strong Force of Police to protect the Collector in his Duty. I was Yesterday talking to the Reverend Mr. Noon, the Roman Catholic Clergyman of that Parish; he told me that he had frequently advised the People to pay the Rate, and of the Danger they incurred in their Opposition, but that they appeared determined to resist; he said he intended to address them again on Sunday next from the Altar. These Townlands are Twelve or Thirteen Miles from this, and Six or Seven from Mountbellew; they are the Property of a Mr. Kenny, who resides in Dublin. I would beg to refer to the Report of Mr. Cummins, Sub-Inspector, as to the Opposition he experienced in June last when out with this Collector on these Lands.

TOMKINS BREW, S. M.

To the Under Secretary,
&c. &c. &c.

COUNTY OF WATERFORD.

Dungarvan, 30th January 1843.

Referring to the Instructions conveyed in the Minute from Head Quarters, dated 19th instant, relative to affording Police Protection in the Collection of the Poor Rates $\frac{29}{875}$, $\frac{26,980}{6}$, $\frac{C}{14,483}$, I have to state that it has just come to my Knowledge that the necessary Warrant for that Duty will be sent to Sub-Inspector Decluzeau in a Day or Two. And in consequence of the very great Opposition offered to the Authorities at a Tithe Sale at Ballycauvan in that District in June 1838, when an immense Number of the Peasantry from the County of Wexford crossed the River Suir by the Ballyhack Ferry to give their Aid to the Inhabitants of that Locality, and on which Occasion several of the Police were dangerously wounded; in order to guard against a like Occurrence in the Collection of these Rates, which are considered to be just as bad, and the same Supply of Opponents to the Law may be expected, in the Baronies of Gaultier and Middlethird, I therefore ocnsider that it will be absolutely necessary to assemble on this Occasion a Force of 100 Men for the due Execution of the Law; and as the Number of Men that I could assemble from the City of Waterford, Tramore, and Kilmacthomas Districts would be but Fifty, I beg that Instructions be given for the like Number from the adjoining Counties of Wexford and Kilkenny, to give Assistance in the Performance of the Duty alluded to.

(Signed) JOHN CLARKE,
2d County Inspector.

The Inspector General.

POOR RELIEF (IRELAND) ACT.

RETURN to an ORDER of the Honourable The House of Commons, dated 16 May 1843;—*for*,

A RETURN showing the NUMBER OF VISITS by each ASSISTANT POOR LAW COMMISSIONER, to each of the UNIONS in *Ireland*, in his Charge, for the Six Months, from 1st October 1842 to 31st March 1843; and the TRAVELLING EXPENSES charged by each within the same Period.

Ordered, by The House of Commons, *to be Printed*, 24 *May* 1843.

A RETURN showing the NUMBER OF VISITS by each ASSISTANT POOR LAW COMMISSIONER, to each of the UNIONS in *Ireland*, in his Charge, for the Six Months, from 1st October 1842 to 31st March 1843; and the TRAVELLING EXPENSES charged by each within the same Period.

UNION.	DATE OF VISIT TO UNION.	Amount of Travelling Expenses.
MR. O'DONOGHUE'S DISTRICT.		
Abbeyleix	Oct. 17. Nov. 9. 19. Dec. 12. Jan. 2, 4. 30. Mar. 27.	£. 141. 15. 1.
Callan	Oct. 26. Nov. 28. Dec. 21. Jan. 6. 11. 21. 25. Feb. 15. 17. Mar. 8. 24.	
Carrick-on-Suir	Oct. 1. 7. 29. Nov. 14. 15. Dec. 10. Jan. 21. Mar. 11.	
Clogheen	Oct. 3. 31. Nov. 16, 17. Dec. 5. Jan. 9, 10. 27. Mar. 6. 20, 21, 22.	
Clonmel	Oct. 15. Nov. 29. Dec. 17. Jan. 28.	
Dungarvan	Oct. 6. Nov. 3. Dec. 15. Jan. 26. Mar. 23.	
Edenderry	Nov. 5. 21, 22. Dec. 31. Feb. 10, 11. 24, 25. Mar. 17, 18.	
Kilkenny	Oct. 21, 22. 24. 27. Nov. 4. 10, 11, 12. Dec. 2, 3. 19. 22. 24. Jan. 5. 12. 19. Feb. 4. 16. Mar. 9.	
Lismore	Oct. 5. Nov. 2. 4. 30. Dec. 1. 16. Jan. 27. Mar. 22.	
Mountmellick	Oct. 14. Feb. 3. Mar. 31	
Roscrea	Oct. 11, 12. Nov. 25, 26. Dec. 8. 13. Jan. 3. Feb. 2. Mar. 2. 15. 28, 29.	
Thurles	Nov. 9. 18. Dec. 6, 7. Jan. 31. Feb. 7. Mar. 7.	
Tullamore	Oct. 13. 20. Nov. 23, 24. Dec. 29, 30. Feb. 8, 9. 23. Mar. 16. 30.	
MR. VOULE'S DISTRICT.		
Bandon	Nov. 1. 16, 17. Dec. 14. 28. Jan. 4. Feb. 1. Mar. 8.	
Bantry	Oct. 26. Jan. 26	
Cahirciveen	Dec. 17	
Cork	Oct. 10, 11. 17, 18, 19. Nov. 3. 7. 9. 18. Dec. 5. 7. Jan. 9, 10. 30, 31. Feb. 13. 15. 20. 22, 23. 28. Mar. 1. 20, 21, 22. 28.	
Dunmanway	Oct. 25. Nov. 1. 4, 5. 15. Jan. 21. 27. Feb. 3, 4. 10, 11. Mar. 11.	
MR. VOULE'S DISTRICT—*continued*.		
Fermoy	Oct. 13, 14, 15. Nov. 19. Dec. 1, 2, 3. Feb. 25. 27. Mar. 30, 31.	£. 163. 14. 3.
Kanturk	Nov. 24	
Kenmare		
Killarney	Dec. 19, 20	
Kinsale	Oct. 6. Nov. 2. 21. Jan. 5. Feb. 16. Mar. 9. 27.	
Macroom	Oct. 29. Dec. 10	
Mallow	Nov. 25, 26. Feb. 24. Mar. 28, 29.	
Midleton	Oct. 12. Nov. 8. Dec. 6. Feb. 14.	
Skibbereen	Nov. 1. 12. Dec. 31. Jan. 2. 25.	
MR. MUGGERIDGE'S DISTRICT.		
Athy	Oct. 11. Nov. 8. Dec. 6. Jan. 10. Feb. 7.	£. 114. 7. 6.
Baltinglass	Nov. 7. 24. Dec. 8. Jan. 26, 27. Feb. 9. Mar. 16.	
Carlow	Nov. 10. Jan. 9	
Celbridge	Oct. 28. Nov. 30	
Enniscorthy	Oct. 6. Nov. 11. 18. Dec. 2. 23. 30. Jan. 20. Mar. 3. 31.	
Gorey	Oct. 8. 14, 15. 22. Nov. 5. 12. 26. Dec. 3. 10. 14, 15, 16, 17. 24. 27. Jan. 7. 14. 25. 28. Feb. 11. 18. 22. 25. Mar. 11. 15. 18.	
Naas	Oct. 12. 31. Nov. 1. 2. 9. Dec. 7. Jan. 11. Feb. 8.	
New Ross	Oct. 5. Nov. 16. Feb. 15. Mar. 29.	
Rathdown	Oct. 25, 26, 27. Nov. 29. Jan. 30, 31. Mar. 7.	
Rathdrum	Nov. 4. Dec. 13. Jan. 3. Feb. 28.	
Shillelagh	Oct. 7. 18, 19. 21. Nov. 25. Dec. 9. 26. Feb. 10. Mar. 17.	
Waterford	Dec. 20, 21, 22. Feb. 16. Mar. 22, 23. 27, 28. 30.	
Wexford	Oct. 1. Nov. 15. 17. 19. Dec. 31. Jan. 21. Mar. 4.	

MR. OTWAY'S DISTRICT.

UNION.	DATE OF VISIT TO UNION.	Amount of Travelling Expenses.
Bailieborough -	- - Oct. 12. 26. Nov. 2, 3. 9. Dec. 12. 14, 15. Jan. 25. Mar. 29.	£. 133. 18. 6.
Ballyshannon -	- - Oct. 1. 4. 22. Nov. 19. Jan. 28. Feb. 11. Mar. 4. Mar. 31.	
Cavan - -	- - Oct. 7. 11. 18. 24, 25. 31. Nov. 1. 15. 26. 28, 29. Dec. 6, 7, 8, 9. 13. 17. 19, 20. 27. Jan. 10. 24. 31. Feb. 21. 28. Mar. 21. 28.	
Clones - -	- - Oct. 13. 27. Nov. 10. 30. Jan. 19. 26. Feb. 2, 3. 16. Mar. 2. 16. 23.	
Cootehill - -	- - Oct 14. 28. Nov. 11. 25. Dec. 2. 9. 16. Jan. 20. 27. Feb. 6. 17. Mar. 24.	
Donegal - - -	- - Oct. 21. Jan. 12, 13. Feb. 9. Mar. 8, 9. 15.	
Dunfanaghy -	- - Jan. 17 - - -	
Enniskillen -	- - Nov. 14. Mar. 6 -	
Glenties - -	- Oct. 5. Nov. 18. Feb. 10	
Letterkenny -	- - Dec. 26. Jan. 14 -	
Lisnaskea - -	- - Oct. 15. 29. Nov. 12. Dec. 10. Jan. 21. Feb. 4. 18. Mar. 18. 25.	
Lowtherstown -	- Jan. 11. Feb. 8. Mar. 7	
Milford - -	- Jan. 16. Feb. 13. Mar. 13	
Stranorlar - -	- - Oct. 5. Nov. 17. Dec. 22. Mar. 14.	

MR. HANCOCK'S DISTRICT.

UNION.	DATE OF VISIT TO UNION.	Amount of Travelling Expenses.
Balrothery - -	- - Oct. 10. 17. Nov. 12. Dec. 5. Mar. 6. 13.	£. 109. 14. 6.
Boyle - -	- - Oct. 3. Nov. 4. 17. 21. Jan. 27.	
Carrick-on-Shannon.	- - Oct. 3. Nov. 4. 18. Dec. 23. Jan. 26. Feb. 27.	
Castlerea - -	- Oct. 3. Nov. 19. Jan. 28	
Drogheda - -	- - Oct. 13. 20. Dec. 1 -	
Dunshaughlin -	- - Oct. 18. Nov. 9. Jan. 23. Feb. 17. Mar. 7.	
Granard - -	- - Oct. 1. Jan. 13 -	
Kells - - -	- - Oct. 25. Nov. 10. Dec. 17. Jan. 10. Feb. 16.	
Longford - -	- - Oct. 1. 7. 8. Nov. 2. 15. 25. Dec. 21. Jan. 24. Feb. 3. 24.	
Manorhamilton -	- - Oct. 5. Nov. 22. Feb. 1	
Mohill - -	- - Oct. 3. 6, 7. Nov. 3. 16. Dec. 22. Feb. 2. 25.	
Mullingar - -	- - Oct. 1. 26, 27, 28. Nov. 5. Dec. 14, 15, 16. Jan. 12. Feb. 28. Mar. 1.	
Navan - -	- - Oct. 19. Nov. 11. Dec. 7. 17. 28. Jan. 14. Feb. 15.	
Oldcastle - -	- - Oct. 1. Dec. 16, 17 -	
Roscommon -	- Oct. 3. Nov. 26. Jan. 25	
Sligo - - -	- - Oct. 4. Nov. 23, 24. Jan. 30, 31.	
Trim - - -	- - Oct. 29. Nov. 8. Jan. 11. Feb. 18.	

MR. SENIOR'S DISTRICT.

UNION.	DATE OF VISIT TO UNION.	Amount of Travelling Expenses.
Antrim - -	- - Oct. 27. Nov. 24. Dec. 22. Feb. 23. Mar. 30.	£. 186. 6. 6.
Ballycastle - -	- - Nov. 22. Dec. 20. Jan. 3. 31. Mar. 14.	
Ballymena - -	- - Nov. 2. Dec. 23. Feb. 24. Mar. 10. 31.	
Ballymoney -	- - Nov. 3. 21. Dec. 19. 29. Jan. 5. Mar. 2. 9.	
Castlederg - -	- - Oct. 13, 14. 21, 22. Jan. 27. Mar. 24.	
Clogher - -	- - Dec. 3. Mar. 4 -	
Coleraine - -	- - Dec. 9, 10. 12. 28. 31. Jan. 28. Feb. 11. Mar. 11.	
Cookstown - -	- - Oct. 7. 15. Nov. 15, 16. Dec. 6. Jan. 10. Feb. 18. 21. Mar. 7. 17.	
Dungannon -	- - Oct. 7. 28, 29. Nov. 17. Jan. 12. Feb. 7. 16.	
Gortin - -	- - Oct. 12. Nov. 29. Dec. 13, 14. 17. Jan. 25. Feb. 9. 27. Mar. 1.	
Inishowen - -	- - Oct. 24. Nov. 28. Jan. 30. Mar. 27.	
Larne - -	- - Oct 31. Nov. 23. Dec. 21. Jan. 4. Feb. 1. Mar. 15.	
Londonderry -	- - Oct. 6. 19, 20. Nov. 26. Jan. 21. Mar. 25.	
Magherafelt -	- - Oct. 7. Nov. 14. Dec. 8. Jan. 7. 9. 19. Feb. 2. 20. Mar. 3. 16.	
Newtownlimavady	- - Oct. 7. 10. Nov. 4, 5. 7. Dec. 26. Feb. 13. Mar. 13. 29.	
Omagh - -	- - Oct. 17. Nov. 30. Dec. 12. Jan. 26. Mar. 23.	
Strabane - -	- - Oct. 11. 18. Nov. 8. Dec. 15, 16. Feb. 14. 28.	

MR. BURKE'S DISTRICT.

UNION.	DATE OF VISIT TO UNION.	Amount of Travelling Expenses.
Athlone - -	- - Oct. 14. Nov. 23, 24, 25, 26. Dec. 2, 3. 29, 30. Jan. 12, 13, 14. Feb. 23. Mar. 11.	£. 82. 3. 6.
Ballina - -	- - Oct. 17. Nov. 21. Dec. 12. Jan. 9. Feb. 6. Mar. 6.	
Ballinasloe - -	- - Oct. 14. Nov. 2. 10, 11, 12. Dec. 3. 22. Jan. 19. 25. Feb. 16. 22. Mar. 20.	
Ballinrobe - -	- - Oct. 20, 21. Nov. 17. 18. Dec. 8, 9. Jan. 5. Feb. 9. Mar. 8. 30, 31.	
Castlebar - -	- - Oct. 18. 22. Nov. 19. Dec. 10. Jan. 7. Feb. 8. 11. Mar. 5.	
Clifden - -	- - Mar. 2, 3 - - -	
Galway - -	- - Oct. 12, 13. 25, 26. Nov. 15, 16. Dec. 6, 7. 15. 20, 21. Jan. 4. 17, 18. Feb. 14, 15. 27. Mar. 9. 22. 28, 29.	
Gort - - -	- - Oct. 13. 27, 28. Dec. 16. Jan. 27. Mar. 10. 23, 24.	
Loughrea - -	- - Oct. 1, 2, 3, 4, 5. 11. 13. 29. 31. Nov. 1. Dec. 17. 19. 31. Jan. 1, 2. 26. Feb. 24, 25, 26. Mar. 25. 27.	
Parsonstown -	- - Oct. 8. Nov. 3. 5. 7, 8. 29, 30. Dec. 24. Jan. 21. Feb. 18. Mar. 18.	
Swineford - -	- - Oct. 15. Nov. 22. Dec. 13. Jan. 10, 11. Feb. 7. Mar. 7.	
Tuam - -	- - Oct. 24. Nov. 14. Dec. 5. Jan. 16. Feb. 13.	
Westport - -	- - Oct. 18, 19. Mar. 1 -	

UNION.	DATE OF VISIT TO UNION.	Amount of Travelling Expenses.
MR. GILBERT'S DISTRICT.		
Cashel	-- Nov. 18. Dec. 14. Jan. 17, 18, 19, 20.	£. 219. 12. 6.
Coleraine	-- Oct. 1	
Ennis	-- Oct. 28. Nov. 5. 23. Jan. 3. Feb. 8.	
Ennistymon	-- Oct. 28, 29. Nov. 24, 25. Jan. 26, 27. Mar. 1, 2, 3. 10. 31.	
Kilmallock	-- Oct. 20. Nov. 3. Dec. 16. Jan. 12. Feb. 2.	
Kilrush	-- Oct. 29. Jan. 4	
Limerick	-- Oct. 15. 19. 26. Nov. 4. 14. 16. Dec. 5, 6, 7. 10. 20. 23, 24. 26. 28. 31. Jan. 5. 9. 11. 13, 14. 28. Feb. 1. 3. 10, 11. 14, 15. Mar. 8, 9. 13, 14. 25. 29.	
Listowel	-- Mar. 15, 16. 22	
Magherafelt	-- Oct. 6	
Nenagh	-- Oct. 27. Dec. 1. 27. Feb. 9. 13. 16, 17. 23.	
Newcastle	-- Oct. 31. Dec. 22. Jan. 10. Mar. 7.	
Rathkeale	-- Oct. 17. 24. Nov. 6,7. Dec. 21. Jan. 30. Feb. 20. Mar. 27.	
Scariff	-- Oct. 28. Nov. 15. 22. Dec. 8. 29. Jan. 24. 31. Feb. 7. 21. 27. Mar. 28.	
Tipperary	-- Oct. 22. Nov. 17. 19. Dec. 3. 12, 13. Feb. 4. Mar. 6. 11. 24.	
Tralee	-- Nov. 29. Mar. 17	
MR. GULSON'S DISTRICT.		
Ardee	-- Oct. 11. Nov. 1. Dec. 7. 20. Jan. 23. 31. Feb. 1.	
Armagh	-- Oct. 4. Nov. 10. Dec. 6. 8. Jan. 2, 3. 21. Feb. 13. Mar. 14. 22.	
Banbridge	-- Oct. 14. 17. 20, 21. 27. Nov. 3. 7. 17. Dec. 5. Mar. 6.	
Belfast	-- Oct. 18. Nov. 8. Dec. 2. 12, 13. Jan. 9, 10. Mar. 7. 20, 21.	£. 212. 2. 6.
Carrickmacross	-- Oct. 5. 12. 25. Nov. 22. 29. Dec. 21. 26, 27. Jan. 24. Feb. 28.	
Castleblaney	-- Oct. 5. 12. 24. 31. Nov. 23. Dec. 8. 15. 29. Jan. 12. 19. 30. Feb. 16. 27.	
Downpatrick	-- Oct. 22. Nov. 19. Dec. 17. Jan. 14. Feb. 11. 24. Mar. 18.	
Drogheda	-- Dec. 22. Jan. 5. 28. Feb. 2. 17. 18. Mar. 2. 16. 23.	
Dundalk	-- Oct. 28. Nov. 4. 18. 25. 28. Dec. 9. 16. 19. 23. Jan. 6. 13. 20. Feb. 3. 25. Mar. 1. 3. 9.	
Kilkeel	-- Nov. 2. 26. Dec. 10. 30	
Larne	-- Oct. 7	
Lisburn	-- Oct. 6. Nov. 8. 14, 15. Feb. 7. Mar. 7.	
Lurgan	-- Nov. 11. 24. Dec. 1	
Monagan	-- Oct. 19. 26. Nov. 9. 30. Dec. 14. Jan. 4. 25, 26. Feb. 14, 15. Mar. 15.	
Newry	-- Oct. 8. 10. 15. 29. Nov. 12. 21. Dec. 3. 31. Jan. 11. Feb. 9, 10. Mar. 4.	
Newtownards	-- Oct. 1. Nov. 16. Jan. 7. Feb. 8. 23. Mar. 8.	
MR. HALL'S DISTRICT.		
North Dublin	13 times	£. 4. 5. 6.
South Dublin	10 times	
During the six months ended 31st March 1843, Mr. Hall was engaged in conducting the business of the office in Dublin, and for three months was wholly so engaged.		

Note.—No allowance or payment is made for auditing the Accounts of the several Unions.

WORKHOUSES NOT OPENED.

Antrim.
Athy.
Ballina (declared).
Ballymena.
Ballyshannon (declared).
Bantry.
Cahirciveen.
Carlow.
Castlerea (declared).
Clifden.
Clogher.
Donegal (declared).
Dunfanaghy.
Dungarvan (declared).
Enniskillen.
Glenties.
Inishowen.
Kanturk (declared).
Kenmare.
Killarney.
Letterkenny.
Listowel.
Lowtherstown.
Milford.
Mountmellick.
Roscommon (declared).
Stranorlar.
Swineford (declared).
Tralee (declared).
Tuam (declared).
Westport (declared).

Poor Law Commission Office,
Somerset House, 23 May 1843.

EDWIN CHADWICK,
Secretary.

POOR RELIEF (IRELAND) ACT.

RETURN showing the NUMBER of VISITS, by each ASSISTANT POOR LAW COMMISSIONER, to each of the UNIONS in *Ireland*, in his Charge, for the Six Months, from 1st October 1842 to 31st March 1843; and TRAVELLING EXPENSES charged by each within the same Period.

(*Mr. Barry Baldwin.*)

Ordered, by The House of Commons, *to be Printed,*
24 *May* 1843.

Under 1 *oz.*

GUARDIANS OF POOR (IRELAND).

RETURN to an Order of the Honourable The House of Commons, dated 30 May 1843;—*for*,

A RETURN of the NUMBER of MAGISTRATES, Elected and Ex-officio, on each BOARD of GUARDIANS in the different POOR LAW UNIONS in *Ireland*.

Poor Law Commission Office, Dublin, 12 June 1843.

Arthur Moore, Chief Clerk.

Ordered, by The House of Commons, *to be Printed*, 15 *June* 1843.

ABSTRACT of RETURNS obtained from the CLERKS of UNIONS.

UNIONS.	Magistrates on the Board who were appointed Ex-officio Guardians at last Annual Appointment, 29 Sept. 1842.	Elected Guardians who are Magistrates.	Total Number of Magistrates on each Board of Guardians.
1. Abbeyleix	8	1	9
2. Antrim	8	-	8
3. Ardee	6	6	12
4. Armagh	12	3	15
5. Athlone	9	4	13
6. Athy	8	2	10
7. Bailieborough	4	-	4
8. Ballina	11	5	16
9. Ballinasloe	12	10*	21
10. Ballinrobe	8	4	12
11. Ballycastle	6	1	7
12. Ballymena	6	-	6
13. Ballymoney	8	-	8
14. Ballyshannon	6	-	6
15. Balrothery	7	3	10
16. Baltinglass	7	1	8
17. Banbridge	9	-	9
18. Bandon	10	1	11
19. Bantry	6	3	9
20. Belfast	7	2	9
21. Boyle	6	4	10
22. Cahirciveen	6	1	7
23. Callan	7	-	7
24. Carlow	10	9	19
25. Carrickmacross	5	1	6
26. Carrick-on-Shannon	7	4	11
27. Carrick-on-Suir	7	2	9
28. Cashel	8	-	8
29. Castlebar	6	1	7
30. Castleblayney	7	-	7
31. Castlederg	4	-	4
32. Castlerea	9	3	12
33. Cavan	10	2	12
34. Celbridge	6	4	10
35. Clifden	4	-	4
36. Clogheen	6	-	6
37. Clogher	8	-	8
38. Clones	6	1	7
39. Clonmel	7	-	7
40. Coleraine	9	2	11
41. Cookstown	7	-	7
42. Cootehill	6	4	10
43. Cork	13	5	18
44. Donegal	4	-	4
45. Downpatrick	9	-	9
46. Drogheda	7	2	9
47. Dublin, North	11	3	14
48. Dublin, South	11	2	13
49. Dundalk	10	-	10
50. Dunfanaghy	4	-	4
51. Dungannon	8	1	9
52. Dungarvan	10	5	15
53. Dunmanway	5	-	5
54. Dunshaughlin	8	-	8
55. Edenderry	7	2	9
56. Ennis	9	3	12
57. Enniscorthy	10	-	10
58. Enniskillen	10	3	13
59. Ennistymon	6	-	6
60. Fermoy	9	1	10
61. Galway	9	13	22
62. Glenties	4	-	4
63. Gorey	8	2	10
64. Gort	6	3	9
65. Gortin	3	-	3
66. Granard	7	1	8
67. Inishowen	7	-	7
68. Kanturk	9	1	10
69. Kells	8	5	13
70. Kenmare	5	2	7
71. Kilkeel	5	1	6
72. Kilkenny	15	2	17
73. Killarney	9	2	11
74. Kilmallock	10	1	11
75. Kilrush	9	-	9
76. Kinsale	7	2	9
77. Larne	7	-	7
78. Letterkenny	7	1	8
79. Limerick	13	6†	18
80. Lisburn	9	1	10
81. Lismore	8	1	9
82. Lisnaskea	6	3	9
83. Listowel	9	-	9
84. Londonderry	9	2	11
85. Longford	10	-	10
86. Loughrea	8	5	13
87. Lowtherstown	5	2	7
88. Lurgan	6	-	6
89. Macroom	8	4	12
90. Magherafelt	10	-	10
91. Mallow	8	3	11
92. Manor Hamilton	5	-	5
93. Midleton	10	1	11
94. Milford	6	-	6
95. Mohill	7	2	9
96. Monaghan	9	-	9
97. Mountmelick	10	3	13
98. Mullingar	10	7	17
99. Naas	9	1	10
100. Navan	7	4	11
101. Nenagh	11‡	2	12
102. Newcastle	7	1	8
103. New Ross	10	6	16
104. Newry	10	1	11
105. Newtownards	8	1	9
106. Newtown Limavady	8	1	9
107. Oldcastle	7	3	10
108. Omagh	9	-	9
109. Parsonstown	9	7	16
110. Rathdown	8	2	10
111. Rathdrum	9	2	11
112. Rathkeale	10	4	14
113. Roscommon	7	8	15
114. Roscrea	9	3	12
115. Scariff	8	-	8
116. Shillelagh	8	2	10
117. Skibbereen	9	3	12
118. Sligo	13	6	19
119. Strabane	7	-	7
120. Stranorlar	6	1	7
121. Swineford	7	2	9
122. Thurles	10	-	10
123. Tipperary	10	-	10
124. Tralee	11	2	13
125. Trim	7	2	9
126. Tuam	10	2	12
127. Tullamore	8	-	8
128. Waterford	11	1	12
129. Westport	8	8	16
130. Wexford	8	4	12
TOTAL	1,040	266	1,303

* One of this number is an Ex-officio Guardian.

† One elected, who was previously appointed an Ex-officio Guardian.

‡ One elected also.

A RETURN of the Number of MAGISTRATES Elected and Ex-officio, on each BOARD of GUARDIANS in the different POOR LAW UNIONS in *Ireland*.

(*Mr. French.*)

Ordered, by The House of Commons, *to be Printed,*
15 *June* 1843.

EDENDERRY UNION.

RETURN to an ORDER of the Honourable The House of Commons, dated 12 June 1843;—*for*,

A COPY of MEMORIAL and accompanying PAPERS from the Board of Guardians of the *Edenderry* Union, in *Ireland*, to the Secretary of State for the Home Department, complaining of certain Acts of the Poor Law Commissioners.

Whitehall,
26 June 1843.

H. MANNERS SUTTON.

Ordered, by The House of Commons, *to be Printed*, 27 *June* 1843.

Garicker, Clonard, Ireland,
1 April 1843.

Sir,

IN conformity with the Resolutions of the Edenderry Board of Guardians, under the provisions of the Poor Law Act (a copy of which I enclose), I have the honour of forwarding a memorial unanimously adopted by the Board, to which I beg to request your speedy attention. An acknowledgment of its receipt will much oblige,

Yours, &c.
(signed) *J. H. Nangle*,
Chairman elect for said Union.

The Right Hon.
Sir J. R. G. Graham, Bart.
&c. &c. &c.

AT a Meeting of the *Edenderry* Board of Poor Law Guardians, held upon January 8th, 1842, the following Resolutions were passed:

Resolved, That the Commissioners having declared the workhouse to be now completed and fit for the reception of paupers, but having at the same time refused to allow it to be inspected by an architect employed by the Board; and further, this Board having reason to believe that the original estimate has been greatly exceeded, by a sum of at least 1,500 *l.*, and that the execution of the work is in several respects defective, this Board do refuse voluntarily to take possession of the said workhouse, and that this Board do persist in their demand to have the building and other works fully and carefully inspected by a competent architect of their own selection, in order to obtain from him an authentic record of the actual state of the building at the time of its being transferred into the possession of this Board.

(signed) *Richard Grattan.*

Passed,

(signed) *J. H. Nangle*,
Chairman.

At a Meeting of the *Edenderry* Board of Poor Law Guardians, held upon Saturday October 29th, 1842, the following Resolution was passed:

Resolved, That our clerk be directed to write to the Commissioners, requesting they will refer to the plans, estimates, and specifications for the building of this workhouse, amounting to 5,300 *l.*, as well as for the fittings, amounting to 600 *l.*, and contingencies, amounting to 510 *l.*; and also to call their attention to the contract entered into by this Board, under the directions of the Commissioners, with Mr. Mulleda for the completing said building according to said contract and specifications; and also to the resolutions passed at this Board on the 3d day of September last, when it will appear that the whole sum required under the contract for building this workhouse, to contain 600 paupers, amounting to the sum of 5,300 *l.*, has been already borrowed and paid to Mr. Mulleda, as well as the sum of 600 *l.*, the money required under the head of fittings, and 500 *l.* for contingencies; that it appears therefore to this Board there is only due to said contractor the extra charge for fittings and contingencies, amounting to 592 *l.* 16 *s.* 11 *d.* This Board respectfully submit to the Commissioners that they cannot be called upon to pay any extra charge over and above the contract for the building of the house, that having been, as before stated, built under contract, according to plan and specifications, to contain 600 paupers. That this Board will most willingly borrow any further sum for making additions to this poorhouse, whenever it is deemed necessary, which however at present does not seem likely to be required. And this Board cannot help again calling the attention of the Commissioners to extravagant and wasteful expenditure incurred at this Union through the ignorance or neglect of their architect.

Proposed by J. H. Nangle.

Seconded by M. Williams.

Passed,

(signed) *E. Wolstenholme*,
Chairman.

At a Meeting of the *Edenderry* Board of Poor Law Guardians, held upon Saturday the 3d day of September 1842, the following Resolution was passed:

Resolved, That this Board are willing to borrow the sum of 592 *l.* 16 *s.* 11 *d.* as per annexed schedule (7 C.), to pay for extra charge upon fittings for the gangways, the clerk's salary, and for work done at sundry times, although they consider the charge for contingencies allowed in the estimate, amounting to 570 *l.*, should have covered all work coming under the denomination of work done sundry times.

Proposed by R. Grattan.

Seconded by M. Flangan.

Passed,

(signed) *E. Wolstenholme*,
Chairman.

At a Meeting of the *Edenderry* Board of Poor Law Guardians, held at the Board-room, upon Saturday the 11th March 1843, the following Resolution was passed:

Resolved, That the petition proposed by E. Wolstenholme, esq. be fair copied and signed by our chairman on behalf of the Board, and presented to the Houses of Lords and Commons.

Passed,

(signed) *Michael Williams*,
Chairman.

At a Meeting of the *Edenderry* Board of Poor Law Guardians, held upon Saturday March 25th, 1843, the following Resolution was passed:

Resolved, That as Guardians of the Edenderry Union, we have, since our appointment to that office, used every exertion to have the establishment managed with as much economy as possible, having due regard to proper regulations and the comfort of the paupers. That as Guardians we feel we are responsible to the rate-payers for the expenditure of the funds collected from them for the maintenance of the paupers, and consequently we feel it our duty to memorialize the Secretary of State, Home Office, stating the facts connected with the erection of the poorhouse in this town, showing the reckless extravagance of the Commissioners or the persons employed by them in the building, fittings, &c. &c. of this house; and more particularly to state the conduct of the Commissioners in involving this Union in law expenses, for the sole purpose of forcing them to borrow money to pay a demand, which they do not, because they cannot, attempt to justify.

That we, therefore, adopt the memorial now proposed by Edward Wolstenholme, esq., and request our chairman will sign the same on the part of this Board, and forward it to the Secretary for the Home Office, hoping that some means will be taken to prevent the Commissioners, either by neglect or otherwise, lending themselves to such jobs as the building of this poorhouse appears to have been.

That the guardians view with the utmost regret the conduct of the Commissioners in endeavouring to evade the law by rescinding their order of the 6th of October 1842, while the decision of that order is pending in the Court of Queen's Bench, and making a fresh order to the same purpose. By such conduct we hope the Commissioners may not be showing an example which will be too quickly followed by the rate-payers when they find the utter inability of their representatives to control extravagant and wasteful expenditure.

Proposed by E. Wolstenholme.

Seconded by R. Grattan.

Passed,

(signed) *J. H Nangle*, Chairman,

(A true copy.)

(signed) *J. H. Nangle*,
Chairman elect of the Edenderry Board of Guardians.

The Memorial of the Board of Guardians of the *Edenderry* Union, in the King's County, County of Kildare, and County of Meath,

To the Secretary for the Home Office,

Showeth,

That the Commissioners having attended at Edenderry for the purpose of fixing on the site for the Edenderry poorhouse, was attended by some of the Board of Guardians, gentlemen well acquainted with the locality. The Commissioners having decided upon building the house upon the present site, the Guardians represented to him the objections to it, it being well known there would be great difficulty in obtaining water; they at the same time pointed out, at some little distance upon the same property, a spot most desirable, where plenty of water could be obtained.

That the Commissioners refused to listen to the remonstrances of the Guardians, and built the house upon its present site.

That great expense has been gone to in sinking wells and making tanks, but hitherto without success, and it is necessary to bring the water from the neighbourhood in water-casks to supply the house.

That there were no sewers made to carry away the soil from the cesspools, consequently the effluvia from the overflow of these cesspools was, as reported by the medical officer of the house, most injurious to the health of the paupers.

That the Commissioners sent the plan of the proposed poorhouse to the Board of Guardians. When it was laid before them, they strongly objected to the Elizabethan plan of building, giving as their reasons for so doing, "that the best of limestone for building, and lime being within a quarter of a mile of the site, a plain building of stone and mortar would be erected at a very considerable less expense, and that when built it would be kept in repair at one-fourth the cost of the Elizabethan house, and would be more comfortable for the paupers, being warmer in winter and cooler in summer."

That the Guardians used every argument in their power to dissuade the Commissioners from persevering in the Elizabethan plan without success.

That the house has consequently cost one-third more than a plain house would have done; that it admits the wet, and is cold and damp.

That the Commissioners ordered the Board of Guardians to enter into a contract for building the poorhouse with a man of the name of Stephen Mulleda, for the sum of 5,300*l.*, and that the Commissioners ordered the Board to borrow the said sum of 5,300*l.*, and a further sum for contingencies and fittings of 1,100*l.*, and a sum of 300*l.* for the purchase of the land.

That the Board did enter into the contract with said Stephen Mulleda, as directed by the Commissioners, and that said Mulleda by his contract entered into security for the completing said work by the 1st day of March 1840, and that the building was to be completed, according to the plan and specifications laid down by the Commissioners' architect, for the sum specified in said contract.

That the poor-house was not completed till the 21st December 1841; notwithstanding the constant and repeated remonstrances of the Board of Guardians, who stated from time to time to the Commissioners that the building was at a stand still, they did not proceed to enforce the completion of the building according to the contract.

That the Board of Guardians took possession of the poorhouse the end of December 1841.

That having contracted for the building of said house, according to plan and estimate submitted by Commissioners' architect, and having, by orders of the Commissioners, borrowed the sum of 6,700*l.* for the payment of said contract, and the other payments required by the Commissioners, the Guardians supposed they had performed their duty.

That upon the 6th October 1842, the Board of Guardians received an order from the Commissioners to borrow a further sum of 1,250*l.* for the purpose of completing said poorhouse.

That the Board of Guardians having borrowed and paid the full amount for completing the poorhouse, according to contract, and knowing said house had been completed since December 1841, and that they had been in actual occupation thereof since that time, refused to borrow said sum of 1,250*l.* for completing the same.

That the Commissioners obtained, on the 9th day of November 1842, a conditional order for a mandamus from the Court of Queen's Bench in Ireland against the Board of Guardians of the Edenderry Union, and your memorialists caused affidavits to be filed, showing cause against same.

That the case was argued in said court upon the 23d day of November last, when the court and argument appeared in favour of the Board of Guardians and against the Commissioners; but in consequence of the chief justice of said court not being upon the Bench, the other judges did not make their final order.

That upon the last day of last Hilary term counsel moved the order upon this case, when the court stated that in consequence of Judge Pennefather, the chief justice of said court, not having had time to read over the papers, they would defer making any order until the first day of next term.

That notwithstanding this case was still pending in the Court of Queen's Bench, the Board of Guardians received, on the 4th day of March last, another order from the Commissioners, dated the 25th day of February 1843.

That by this order they rescinded their order of the 6th October 1842, still pending before the Court of Queen's Bench, and made another order to the Guardians, to borrow the sum of 1,250*l.*, not, as stated in their former order, to complete said building, but as follows: "Whereas the said sum of 6,700*l.* has been so borrowed in pursuance of our said recited order of the 25th day of October 1839, but we have since ascertained that the said sum is insufficient to defray the expenses incurred before the said 11th day of December 1841 in the erection of

said

said workhouse, and a further sum of 1,250*l.* is required to defray the expenses so incurred."

That by this further order the Commissioners seek to evade the decision which the Court of Queen's Bench may come to upon their order of 11th October 1842, now pending in that court.

That in thus making a new order to the same purpose as the one now pending in the Queen's Bench, and rescinding the order upon which the court have taken time to pronounce their decision, the Commissioners are involving the Union in law expenses, and by thus seeking to evade the law, are setting an example which, if followed by the rate-payers, will cause this hitherto peaceable district to become a scene of agitation and disturbance, the same as has already occurred in other Unions in Ireland.

That the Board of Guardians of the Edenderry Union have more than once pointed out to the Commissioners the extravagant charges (amounting in some instances to three and five times the amount paid by these guardians for the same work) in the contractor's account, and have expressed themselves willing and ready to pay any amount that may appear to be fairly due for work done, upon the contractor's account having been submitted to an impartial architect, who shall have power to examine the buildings, works, &c. and examine the accounts for said buildings, &c. &c. and make his report thereon; but that the Commissioners refused to give the Guardians any such opportunity of investigating the accounts as to their correctness or honesty.

That this Board of Guardians do believe there has been some corruption and dishonesty somewhere, and it is for that reason alone they have pressed upon the Commissioners the necessity of having these accounts investigated by some competent person on behalf of the Union.

Your memorialists submit, that they ought not under these circumstances to be called upon to pay this 1,250*l.*, and therefore call upon you to make such an order upon the Commissioners as will stop all further proceedings at law upon this second order of 25th February 1843.

Signed, on behalf of the Board of Guardians of the Edenderry Union, this 2d day of April 1843.

(signed) *J. H. Nangle*,
Chairman elect of said Board.

EDENDERRY UNION.

COPY of MEMORIAL and accompanying PAPERS from the Board of Guardians of the *Edenderry* Union, in *Ireland*, to the Secretary of State for the Home Department, complaining of certain Acts of the Poor Law Commissioners.

(Mr. More O'Ferrall.)

Ordered, by The House of Commons, *to be Printed,*
27 *June* 1843.

382.

Under 1 *oz.*

KINSALE UNION.

RETURN to an ORDER of the Honourable The House of Commons dated 16 June 1843;—*for*,

COPY of the CORRESPONDENCE that took place with the POOR LAW COMMISSIONERS for *Ireland*, with reference to the Election of the Guardians for the Division of KINSALE, in the KINSALE UNION, in March 1843.

Poor Law Commission Office,
Dublin, 19 June 1843.

ARTHUR MOORE,
Chief Clerk.

Ordered, by The House of Commons, *to be Printed*, 14 *July* 1843.

(4050. D/43.)

1.—COMMUNICATION from the RETURNING OFFICER to the POOR LAW COMMISSIONERS.

Gentlemen, Workhouse Office, 1 March 1843.

I HAVE the honour to send herewith the certified list of candidates nominated for the office of Guardian for this Union, ending March 1844, for your consideration.

I have, &c.
(signed) *J. Hosford*,
Returning Officer.

To the Poor Law Commissioners,
Dublin.

Enclosure in foregoing Letter.

(4050. D/43. Enc.)

[Form F.] KINSALE UNION. [R.

LIST of CANDIDATES duly Nominated for the Office of Guardian of the Poor, for the Year ending 25 March 1844.

Electoral Divisions.	Wards.	No. of Guardians to be Elected.	Name of each Person Nominated.	Residence.	Quality or Calling of each Candidate proposed.	Nominators.
1 East Courceys	—	1	Chas. Gerald Gibbons	Ballinspittle	farmer	Charles G. Gibbons.
,,	—	—	James Jenkins	Dooneen	gentleman	John Sullivan.
2 West Courceys	—	1	James R. Howe	Glonneverane	esquire	David Ring.
3 Kilmanogue	—	1	Newenham Crone	Knocklea	gentleman	George A. Daunt.
4 Kinsale	—	6	John Walton	Ardbrack	esquire	William Newman.
,,	—	—	Edward Jago	Kinsale	M. D.	Ditto.
,,	—	—	George Dunn	Ditto	merchant	Ditto.
,,	—	—	John Bleayley	Ballinacurra	esquire	Ditto.
,,	—	—	John Gillman Daunt	Summers Cove	M. D.	Ditto.
,,	—	—	John Gillman	Sandy Cove	esquire	Ditto.
,,	—	—	John Walton	Ardbrack	gentleman	Edward Reynolds.
,,	—	—	John Bleayley	Ballinacurra	ditto	Ditto.
,,	—	—	Eugene Collins	Kinsale	merchant	Ditto.
,,	—	—	Patrick O'Donovan	Ditto	shopkeeper	Ditto.
,,	—	—	Mark Donovan	Ditto	farmer	Ditto.
,,	—	—	John Sullivan	Doon Cottage	merchant	Ditto.
,,	—	—	Robert Phelan Jago	Kinsale Mills	ditto	Edward Jago, M.D.
,,	—	—	John Walton	Ardbrack	gentleman	Patrick O'Donovan.
,,	—	—	Edward Jago	Kinsale	M. D.	Ditto.
,,	—	—	John Bleayley	Ballinacurra	gentleman	Ditto.
,,	—	—	Jeremiah M'Daniel	Kinsale	ditto	Ditto.
,,	—	—	Eugene Collins	Ditto	merchant	Ditto.
,,	—	—	Patrick O'Donovan	Ditto	shopkeeper	Ditto.
,,	—	—	Jeremiah M'Daniel	Ditto	gentleman	John Sullivan.
,,	—	—	Michael O'Connor	Ditto	apothecary	Ditto.
,,	—	—	John Murphy	Ditto	woollen-draper	Ditto.

(*continued*)

Electoral Divisions.	Wards.	No. of Guardians to be Elected.	Name of each Person Nominated.	Residence.	Quality or Calling of each Candidate proposed.	Nominators.
4 Kinsale—*cont*^{d}	–	–	John Cummins	Tigsasson	farmer	John Sullivan.
,,	–	–	Patrick O'Donovan	Kinsale	shopkeeper	Ditto.
,,	–	–	Anthony Adams	Horse Hill	farmer	Ditto.
5 Leafony	–	1	Edward Jago	Kinsale	M. D.	Wm. Henry Herrick.
6 Ballymartle	–	1	William R. Meade	Ballymartle	barrister-at-law	Thomas Herrick.
7 Cullen	–	1	George N. Dunn	Glenny	esquire	George Dunn.
8 Kinnure	–	1	Thomas W. Knolles	Oatlands	ditto	Thomas W. Knolles.
9 Nohoval	–	1	John Galway	Fort Richard	ditto	Edward Atkins.
10 Ballyfeard	–	1	Arthur H. Daunt	Newborough	ditto	George A. Daunt.
11 Tracton	–	1	Samuel Hodder	Ringabella	gentleman	Maurice Drinan.
,,	–	–	John Daunt	Cove Kinsale	ditto	Ditto.
,,	–	–	Michael Coghlan	Knockatour	farmer	Cornelius Rielly.
12 Ballyfoyle	–	1	Edward Galway	Roberts' Cove	gentleman	Edward Galwey.
13 Kilpatrick	–	1	Michael Coghlan	Knockatour	farmer	Michael Coghlan.
14 Templebready	–	1	John Gash	Killeagh	ditto	John Lisk.
15 Carrigaline	–	1	Johnson Savage	Knocknanish	ditto	George A. Daunt.
16 Liscleary	–	1	Jeremiah Ahern	Ballinphelic	ditto	James Barrett.

I certify that the above is a true List of qualified persons duly nominated for the office of Guardian, in the above Union, this 1st day of March 1843.

(signed) *John Hosford*, Returning Officer.

(4108. D/43.)

2.—Communication from the Returning Officer to the Commissioners.

Gentlemen, Workhouse Office, 2 March 1843.

I have the honour to send herewith two resignations from candidates nominated for the office of Guardian, for your confirmation, and wait your answer.

I have, &c.

To the Poor Law Commissioners, Dublin. (signed) *J. Hosford*, Returning Officer.

(4108. D/43.)

3.—Commissioners' Reply to foregoing Letter.

Sir, Poor Law Commission Office, Dublin, 4 March 1843.

I am directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 2d instant, forwarding a communication from Dr. Jago, declining to execute the office of Guardian for the Kinsale Electoral Division of the Kinsale Union in the ensuing year; and a communication from Mr. Michael Coghlan, declining to execute the office of Guardian for the Tracton Electoral Division; and I am to state that the eighth article of the Election Order requires that any persons nominated as guardians, and wishing to decline to execute the office, should signify their intention not to act by a communication addressed "to the Commissioners."

I am accordingly to return the letters above referred to, as any such communications should be addressed to the Commissioners, countersigned by you, and be then forwarded to this office.

I am, &c.

To J. Hosford, Esq. Returning Officer, Kinsale. (signed) *Arthur Moore*, Chief Clerk.

(4563. D/43.)

4.—Letter from the Returning Officer to the Poor Law Commissioners.

Gentlemen, Workhouse Office, 8 March 1843.

I have the honour to make this application to you for authority to employ a clerk to assist me in making out the list of voters for the distributors and collectors of voting papers, as well as copies of instructions to themselves, as I am to have contests in three of the largest electoral divisions of the Union, viz.:

Kinsale Electoral Division	- - -	2,032 ratepayers.
East Courceys Electoral Division	- -	320 ditto.
Tracton Electoral Division	- - -	240 ditto.

I have, &c.

To the Poor Law Commissioners, Dublin. (signed) *J. Hosford,* Returning Officer.

(4563. D/43.)

5.—Commissioners' Reply to foregoing Letter.

Poor Law Commission Office, Dublin, 9 March 1843.

Sir,

I am directed by the Poor Law Commissioners to acknowledge the receipt of your letter of yesterday's date, and to inform you that the Commissioners will not object to your employing, under the sanction of the Board of Guardians, one person to assist you in preparing lists of voters, &c. for so long as may be absolutely necessary; his remuneration not to exceed 5*s.* a day, or 6*d.* an hour.

I am, &c.

To J. Hosford, Esq. Returning Officer, Kinsale Union. (signed) *Arthur Moore,* Chief Clerk.

(4707. D/43.)

6.—Letter from Dr. *Jago* to the Commissioners.

Gentlemen, Kinsale, 8 March 1843.

I desire to give you notice, that I decline to execute the office of Guardian for the Kinsale Electoral Division of the Kinsale Union, and I request that you will order my name to be withdrawn from the list of candidates nominated to the office in that electoral division.

I remain, &c.

(signed) *Edward Jago,* M.D.

Signed as per order, 4th February 1843,

To the Poor Law Commissioners, Poor Law Office, Dublin. *John Hosford,* Returning Officer, Kinsale Union.

(4707. D/43.)

7.—Commissioners' Reply to foregoing Letter.

Poor Law Commission Office, Dublin, 10 March 1843.

Sir,

I am directed by the Poor Law Commissioners to acknowledge the receipt of a communication from you, declining to execute the office of Guardian for the Kinsale Electoral Division of the Kinsale Union, in the ensuing year, and to state that the Returning Officer has been informed that no further proceedings are to be taken for your election for that division.

To Edward Jago, Esq. M.D. Kinsale.

I am, &c.

(signed) *Arthur Moore,* Chief Clerk.

(4707. D/43.)

8.—Letter from the Commissioners to the Returning Officer.

Poor Law Commission Office, Dublin,
10 March 1843.

Sir,

I am directed by the Poor Law Commissioners to inform you, that they have received a communication from Edward Jago, M.D., countersigned by you, in which he declines to act as a Guardian for the Kinsale Electoral Division of the Kinsale Union, in the ensuing year; and I am to state, with reference to the 8th and 13th articles of the Election Order, that no further proceedings are to be taken for his election for that division.

I am, &c.

To John Hosford, Esq.
Returning Officer, Kinsale Union.

(signed) *Arthur Moore*, Chief Clerk.

(4754. D/43.)

9.—Letter from Mr. *A. Adams* to the Commissioners.

Horse Hill, 9 March 1843.

Gentlemen,

As I understand that I am put in nomination to serve as one of the Guardians for the Kinsale Electoral Division of the Kinsale Union, I beg that you will direct that my name may be withdrawn from the list, as I am not inclined to act.

(signed) *Anthony Adams.*

As per order of the Poor Law Commissioners, 4th February 1843,

To the Poor Law Commissioners,
&c. &c.

(signed) *J. Hosford*,
Returning Officer, Kinsale Union.

(4754. D/43.)

10.—Commissioners' Reply to foregoing Letter.

Poor Law Commission Office, Dublin,
11 March 1843.

Sir,

I am directed by the Poor Law Commissioners to acknowledge the receipt of a communication from you, declining to execute the office of Guardian for the Kinsale Electoral Division of the Kinsale Union, in the ensuing year; and to state that the returning officer has been informed that no further proceedings are to be taken for your election for that division.

To Mr. Anthony Adams,
Horse Hill, Kinsale.

I am, &c.
(signed) *A. Moore*, Chief Clerk.

(4754. D/43.)

11.—Letter from the Commissioners to the Returning Officer.

Poor Law Commission Office, Dublin,
11 March 1843.

Sir,

I am directed by the Poor Law Commissioners to inform you that they have received a communication from Mr. A. Adams, countersigned by you, in which he declines to act as a Guardian for the Kinsale Electoral Division of the Kinsale Union, in the ensuing year; and I am to state, with reference to the 8th and 13th articles of the Election Order, that no further proceedings are to be taken for his election for that division.

To J. Hosford,
Returning Officer, Kinsale Union.

I am, &c.
(signed) *A. Moore*, Chief Clerk.

(6998. D/43.)

12.—COMMUNICATION from the RETURNING OFFICER to the COMMISSIONERS.

Gentlemen, Workhouse Office, 6 April 1843.

I HAVE the honour to send herewith a copy of the Candidates duly nominated, and the names of the Guardians elected therefrom, for the year ending 25th March 1844; and beg to mention that the audit of this Union's half-yearly accounts ending 25th ultimo, which took place on the 27th ultimo, and my attendance on Union duty, being required for four days of last week at the Cork sessions, are my apology for the delay of the return above alluded to until now.

I have, &c.

To the Poor Law Commissioners, Dublin. (signed) *J. Hosford*, Returning Officer.

Enclosure in foregoing Letter.

(6998. D/43. Enc.)

[Form J.]

KINSALE UNION.

ELECTION of GUARDIANS of the Poor for the Year ending 25th day of March 1844.—RETURN of the Election to the Poor Law Commissioners, pursuant to the Act 1st & 2d Victoria, cap. 56, sec. 88.

I do hereby certify that I caused a notice of the election to be published in the manner required by the order of the Poor Law Commissioners; that the election was conducted in conformity to the said order; and that the entries contained in the Schedule hereunder are true.

Given under my hand and seal, this 6th day of April 1843.

(signed) *John Hosford*, Returning Officer.

Electoral Divisions and Wards.	No. of Guardians to be Elected.	Candidates duly Nominated.	No. of Votes given to each Candidate.	Guardians Elected.	Each Guardian's Residence.
1. East Courceys	1	Charles G. Gibbons	135	Charles G. Gibbons	Ballinspittle.
		James Jenkins	38		
2. West Courceys	1	James R. Howe	no contest	James R. Howe	Glonneveranne.
3. Kilmanogue	1	Newenham Crone	ditto	Newenham Crone	Knocklea.
4 Kinsale	6	John Walton	634	John Walton	Ardbrack.
		George Dunn	624	George Dunn	Kinsale.
		Robert Phelan Jago	606	Robert Phelan Jago	Kinsale Mills.
		John Bleayley	553	John Bleayley	Ballinacurra.
		John G. Daunt, M.D.	551	John G. Daunt, M.D.	Cove of Kinsale.
		John Gilman	460	John Gilman	Sandy Cove.
		Patrick O'Donovan	287		
		Eugene Collins	278		
		John Murphy	256		
		John Sullivan	229		
		John Cummins	196		
		Mark Donovan	162		
		Jeremiah M'Daniel	98		
		Michael O'Connor	75		
5. Leafony	1	Edward Jago, M.D.	no contest	Edward Jago M.D.	Kinsale.
6. Ballymartle	1	William R. Meade	ditto	William R. Meade	Ballymartle.
7. Cullen	1	George N. Dunn	ditto	George N. Dunn	Glinney.
8. Kinnure	1	Thomas W. Knolles	ditto	Thomas W. Knolles	Oatlands.
9. Nohoval	1	John Galway	ditto	John Galwey	Fort Richard.
10. Ballyfeard	1	Arthur H. Daunt	ditto	Arthur H. Daunt	Newborough.
11. Tracton	1	John G. Daunt, M.D.	72	John G. Daunt	Cove of Kinsale.
		Samuel Hodder	38		
12. Ballyfoyle	1	Edward Galwey	no contest	Edward Galwey	Roberts' Cove.
13. Kilpatrick	1	Michael Coghlan	ditto	Michael Coghlan	Knockatour.
14. Templebready	1	John Gash	ditto	John Gash	Killeagh.
15. Carrigalene	1	Johnson Savage	ditto	Johnson Savage	Bayview.
16. Liscleary	1	Jeremiah Ahern	ditto	Jeremiah Ahern	Ballinphelic.

(6998. D/43.)

13.—LETTER from the COMMISSIONERS to the RETURNING OFFICER.

Poor Law Commission Office,

Sir, Dublin, 22 April 1843.

I AM directed by the Poor Law Commissioners to request that you will furnish them with a copy of your return of the election of guardians for the Kinsale

Union in the ensuing year, as your return furnished to the Commissioners does not clearly show the electoral division for which each guardian has been elected.

By order of the Board,
(signed) *C. Walmisley*,
First Clerk.

To Mr. J. Hosford,
Returning Officer, Kinsale.

(8330. D/43.)

14.—COMMUNICATION from the RETURNING OFFICER to the COMMISSIONERS.

Gentlemen, Workhouse Office, 28 April 1843.

I HAVE the honour to send herewith the amended return of guardians for the present year, as yours of the 22d instant required, for your information and consideration.

I have, &c.
(signed) *J. Hosford*,
Returning Officer, and Clerk of the Union.

To the Poor Law Commissioners,
Dublin.

Enclosure in foregoing Letter.

(8330. D/43. Enc.)

[Form J.]

KINSALE UNION.

ELECTION of GUARDIANS of the Poor for the Year ending 25th day of March 1844.—RETURN of the Election to the Poor Law Commissioners, pursuant to the Act 1st & 2d Victoria, cap. 56, sec. 88.

I do hereby certify that I caused a notice of the election to be published in the manner required by the order of the Poor Law Commissioners; that the election was conducted in conformity to the said order; and that the entries contained in the Schedule hereunder are true.

Given under my hand and seal, this 6th day of April 1843,
(signed) *John Hosford*, Returning Officer.

Electoral Divisions and Wards.	No. of Guardians to be Elected.	Candidates duly Nominated.	No. of Votes given to each Candidate.	Guardians Elected.	Each Guardian's Residence.
East Courceys	1	Charles G. Gibbons	135	Charles G. Gibbons	Ballinspittle.
		James Jenkins	38		
West Courceys	1	James Roche Howe	no contest	James Roche Howe	Glonneverane.
Kilmanogue	1	Newenham Crone	no contest	Newenham Crone	Knocklea.
Kinsale	6	John Walton	634	John Walton	Ardbrack.
		George Dunn	624	George Dunn	Kinsale.
		John Bleayley	553	John Bleayley	Ballinacurra.
		Robert Jago	606	Robert Jago	Kinsale Mills.
		John G. Daunt, M. D.	551	John G. Daunt, M. D.	Summers Cove.
		John Gilman	460	John Gilman	Sandy Cove.
		Patrick O'Donovan	287		
		Eugene Collins	278		
		John Murphy	256		
		John Sullivan	229		
		Mark Donovan	162		
		John Cummins	196		
		Jeremiah M'Daniel	98		
		Michael O'Connor	75		
Leafony	1	Edward Jago, M. D.	no contest	Edward Jago, M. D.	Kinsale.
Ballymartle	1	William R. Meade	ditto	William R. Meade	Ballymartle.
Cullen	1	George N. Dunn	ditto	George N. Dunn	Glinny.
Kinnure	1	Thomas W. Knolles	ditto	Thomas W. Knolles	Oatlands.
Nohoval	1	John Galwey	ditto	John Galwey	Fort Richard.
Ballyfeard	1	Arthur H. Daunt	ditto	Arthur H. Daunt	Newborough.
Tracton	1	John G. Daunt	72	John G. Daunt	Cove of Kinsale.
		Samuel Hodder	38		
Ballyfoyle	1	Edward Galwey	no contest	Edward Galwey	Roberts' Cove.
Kilpatrick	1	Michael Galwey	ditto	Michael Coghlan	Knocktour.
Templebready	1	John Gash	ditto	John Gash	Killeagh.
Carrigaline	1	Johnson Savage	ditto	Johnson Savage	Bayview.
Liscleary	1	Jeremiah Ahern	ditto	Jeremiah Ahern	Ballinphelic.

LORD LORTON'S ESTATES.

RETURN to an ORDER of the Honourable The House of Commons, dated 29 June 1843;—*for*,

COPY of a MEMORIAL lately addressed to the BOYLE BOARD of GUARDIANS in *Ireland*, by Persons stating themselves to have been ejected from the Estates of Lord Lorton; and of any Proceedings taken by the Board of Guardians thereon, and of any Communications between the Board and the Poor Law Commissioners, connected with the said Memorial:—Also,

A RETURN showing how many of the MEMORIALISTS applied to the BOARD of GUARDIANS for admission: How many of the Memorialists so applying were admitted: How many were rejected: What were the grounds of rejection in the cases which were rejected: How long did the Memorialists, who were admitted, remain in the Workhouse: By whom, and under what circumstances, was the Memorial presented at the Workhouse.

Poor Law Commission Office,
Dublin, 8 July 1843.

ARTHUR MOORE,
Chief Clerk.

Ordered, by The House of Commons, *to be Printed*, 17 *July* 1843.

BOYLE UNION.

(No. 13,056. D/43.)

OFFICE OF POOR LAW GUARDIANS, *Boyle*, 7 July 1843.

Guardians present this Day:

John Duke, Esq. in the Chair.

Captain Duckworth.	Captain Robertson.
John L. Hackett, Esq.	Mr. Frazer.

THERE was laid before the Board this day a letter from the Poor Law Commissioners, dated 3d July 1843, forwarding the following order of the House of Commons, dated *Jovis*, 29 *die Junii*, 1843:—

"That there be laid before this House a copy of a Memorial lately addressed to the Boyle Board of Guardians in Ireland, by persons stating themselves to have been ejected from the estates of Lord Lorton; and of any proceedings taken by the Board of Guardians thereon, and if [of] any communications between the Board and the Poor Law Commissioners, connected with the said Memorial:—And also a Return showing how many of the Memorialists so applying [applied] to the Board of Guardians for admission; how many of the Memorialists so applied [applying] were admitted; how many were rejected; what were the grounds of objection [rejection] in the cases which were rejected; how long did the Memorialists, who were admitted, remain in the workhouse; by whom, and under what circumstances, was the Memorial presented to [at] the workhouse.

(signed) "*J. H. Ley*,
"Cl. Dom. Com."

Resolved,—In obedience to the orders of The House, the Boyle Board do hereby agree to the following Report.—There being no minutes of the proceedings connected with the presentation of said Memorial entered on the minutes-book, the information here stated is derived from the only two Guardians now present, and who were present on the day said Memorial was presented; and also from the clerk and master of the house.

There were present at the Board on the 26th May 1843 (the day this Memorial was presented) the following Guardians:—

William Phibbs, of Seafield, Esq. in the Chair.

Captain Robertson.	Mr. Frazer.
Captain Lloyd.	John Conmee, Esq.

C. G. Otway, Esq., Assistant Poor Law Commissioner, was likewise present.

The business of the Board had nearly concluded, when a number of persons, conducted by the parish priest of this town, the Rev. Joseph M'Tucker, arrived at the gate of the workhouse: as a crowd of persons had accompanied the procession, it was not possible for the Board to ascertain the probable number of which it consisted. The Rev. Mr. M'Tucker then advanced into the hall of the house, and handed the clerk of the Board a Memorial, which he stated that he presented, not as the Roman-catholic chaplain of this establishment, but as the parish priest; and requested that he might be admitted to the Board-room to advocate the claims of the Memorialists. The Board unanimously refused the application of Mr. M'Tucker. The Memorial was then read by the chairman, and a discussion arose whether or not the clause in the Memorial requesting that the warden's tickets of recommendation should be dispensed with; and the majority agreed in acceding to the request. The Board, however, deem it necessary to state that this was the only instance in which their rule respecting the said tickets had been set aside; and that it was acceded to, not from any case made out by the Memorialists, but from the desire of the meeting to receive the present application in the utmost spirit of indulgence. The Board then proceeded to investigate the claims of the Memorialists, out of whom only three families presented themselves: the first was Owen Sharkett and family, of Ardsallagh; they were admitted; but very shortly after, the master reported to the Board that after he had placed the family in the probationary wards they refused to remain, and that he had in consequence allowed them all to depart; that Sharkett, when leaving the house, stated to the master he did not want to come at all; that he only came with the rest; that he had earned his bread to the present, and that he was able to earn it without the workhouse. That said Sharkett had afterwards returned; and the master then desired to know from the Board what he was to do. He was then directed to receive them a second time, but they did not remain.

John Connaghton of Leam, and family, next applied; they were also approved of by the Board, and admitted; but the man raised a difficulty about then remaining, as he had a sick child at home. The Board recommended him to bring in his sick child at once, where he would receive the best medical attendance. As he still hesitated, the Board finally ruled that the master should receive this family at any time they might apply during the next three days; and if he should not be able to avail himself of the order within that period, he could apply to the Board that day week again for admission. He has not to this day (7 July 1843) made any further application.

Patt Flanagan of Leam, and family, were the last applicants. In reply to the questions of the Board, he admitted that he had not been yet dispossessed of his house; that he had about four barrels of potatoes (320 stone); and likewise that he had con-acre ground planted this season with potatoes. The Board, in consequence, rejected him; but stated, that in the event of his being deprived of his house, or of having disposed of his potatoes, they would then be received into the workhouse.

The chairman then directed the master repeatedly to invite up the other applicants; but after two or three times applying to them, he reported to the Board that

that they stated to him, that as they had not their families with them they could not then come forward, but that they would come the next Board day with 50,000 persons. The Board further beg to state, that from the day of these applications (the 26th May 1843), to the day of this Report (the 7th July 1843), there has not been any applications for admittance whatever, from any of the townlands named in the Memorial from which those applicants stated themselves to have been ejected, except one man, James Rock, who was admitted being an infirm person, and who was previously in the house. There has not been any entry on the minute-book of the Board respecting the circumstances of this Memorial, the Board having disposed of them in the ordinary mode of business. The names of the applicants are of course extracted from the application book. There has not been any report of those proceedings made to the Poor Law Commissioners; the Board not deeming themselves called upon to do so.

John Duke, J. P. Chairman.

Jno. Duckworth, J. P.
J. P. Frazer,
John L. Hackett,
Caleb Robertson.
} Guardians.

(No. 13,056. D/43.)

MEMORIAL presented to the Board of Guardians on 26 May 1843.

To the Guardians of the *Boyle* Union.

The Memorial of Lord Viscount Lorton's evicted Tenants most humbly showeth,—

That Memorialists and other tenants have been turned off Lord Lorton's large estate; 24 families having been deprived of their holdings in Leam, 20 in Ardsallagh and Coolnagranshee, 11 in Driminneen, 9 in Cultebranagh, 14 in Cultecreaghton, 12 in Curnagree and Curnamealtha, all in the parish of Boyle; 26 families have been turned out in Templevanny in the parish of Keash, and 55 families in the parish of Aughana.

That Memorialists have been turned out, not because they have been guilty of any crime, but because his Lordship wished to enlarge the holdings; and of this they could not so much complain, if the holdings were not made too large; but the great burden of their complaint is, that six Protestant gentlemen have got large farms where Memorialists might be located, and thus enabled to support their families. From this circumstance they are induced to believe the report that his Lordship is really a patron of that society called a Protestant Tenantry Society.

Memorialists respectfully submit that they and their forefathers having lived so long upon the estate, gave them a stronger claim than that of gentlemen who never lived before upon the land of which they have lately got possession.

Memorialists beg leave to express a hope that you, gentlemen, as Guardians of the Poor, may take their case into your kind consideration, and may be pleased to remonstrate with Lord Lorton, who has it in his power to enable most of those who have been turned out, to support their own families, without being a burden to the Union.

Memorialists also submit that, next to going to gaol, nothing they dislike more than being obliged to go to the workhouse: but at present what else can they do? Not only have they been deprived of their own houses and lands, but, what is enough to drive them to desperation, tenants who kindly gave them the shelter of their cabins were served lately with notice to quit themselves, for no reason save of preventing Memorialists from being obliged to remain out all night under the ditches. This must have frightened others on an estate where so few have leases, and will continue to operate injuriously on the minds of those who would otherwise be charitably inclined. Memorialists, therefore, pray that you may be graciously

pleased to waive all forms, and admit them at once into the workhouse. Deprived of their own houses, and prevented from obtaining shelter from their good neighbours, with whom they lived so long and happily together, Memorialists hope that the shelter of the workhouse will not this day be denied them by the Guardians of the Poor of this Union; and Memorialists will ever pray.

Signed on behalf of Memorialists, by those whose names are here written :—

Pat Daud, of Leam.
Thomas Nicholson, of Leam.
Owen Sharkett, of Ardsellaugh.
Martin Gaffeny, of Carrakeel.
Peter Higgins, of Carrakeel.
Pat Sheeran, of Cultecreaghton.
Pat Sheeran, of Driminneen.

COMMUNICATIONS between the BOARD of GUARDIANS and the POOR LAW COMMISSIONERS, connected with the said MEMORIAL.

— Nil. —

BOYLE UNION.

(No. 13,056. D/43.)

RETURN of Persons who applied by a MEMORIAL, on the 26th of May 1843 (as ejected Tenants of Lord Viscount Lorton), to the Guardians of the *Boyle* Union, for Admission as Paupers to the Workhouse.

NUMBER of APPLICANTS.	Number Admitted.	Number Rejected.	Grounds of Rejection.	The Period Memorialists who were admitted Remained in Workhouse.	Circumstances under which Memorial was presented, and by Whom.
Sharkett, Owen	Husband			-- It was stated by the master, that the applicants, on leaving the board-room, refused to enter the workhouse; and their names were therefore not inserted in the registry, nor did they become inmates of the house.	-- Mr. M'Tucker, the Roman-catholic chaplain of the workhouse, on meeting the clerk of the Union in the hall, handed him the memorial, stating, "that he did not present it in his capacity of chaplain, but as the parish priest of Boyle;" adding "that he conceived it to be his duty to protect his parishioners, and that it was his wish to be admitted to the board-room for that purpose;" to which the Guardians refused to comply.
Sharkett, Nancy	Wife				
Sharkett, Thomas	Child				
Sharkett, John	ditto				
Sharkett, Patrick	ditto				
	5	- - -	- - -		
Cannaghton, John	Husband			ditto, ditto.	
Cannaghton, Mary	Wife				
Cannaghton, Patrick	Child				
Cannaghton, Mary	ditto				
Cannaghton, Bridget	ditto				
	5	- - -	- - -		
Flanagan, Patrick	- - -	Husband	-- Having provisions, and being still in possession of his house.		
Flanagan, Mary	- - -	Wife			
Flanagan, Patrick	- - -	Child			
Flanagan, John	- - -	ditto			
Flanagan, William	- - -	ditto			
		5			
TOTAL	10	5			

REMARKS.

It would be impossible to give an accurate statement of the number of applicants who assembled at the workhouse on this occasion, several of the lower order of the townspeople having accompanied them. This Return, consequently, contains only the names of such of them as attended in the board-room for admission.

Owen Sharkett was the only one of those applicants whose name was attached to the Memorial.

There has not been any communication between the Commissioners and the Board, connected with said Memorial.

F. Cary,
Clerk of the Union.

Boyle, 6 July 1843.

LORD LORTON'S ESTATES.

COPY of MEMORIAL addressed to the BOYLE BOARD OF GUARDIANS in *Ireland*, by Persons ejected from the Estates of *Lord Lorton*; of Proceedings thereon, of Applications for Admission, &c.

(*Mr. Sharman Crawford—Mr. Lefroy.*)

Ordered, by The House of Commons, *to be Printed*,
17 *July* 1843.

443.

Under 1 *oz.*

EDENDERRY UNION.

RETURN to an ADDRESS of the Honourable The House of Commons, dated 13 July 1843;—*for*,

COPY of MEMORIAL of the Chairman of the EDENDERRY BOARD of GUARDIANS to the Secretary of State for the Home Department, of the 13th day of May 1843; together with Copies of Two LETTERS from the Poor Law Commissioners to the Secretary of State on the same subject.

Ordered, by The House of Commons, *to be Printed*, 17 *July* 1843.

42 J.
43.

Poor Law Commission Office, Somerset House,
1 May 1843.

Sir,

I AM directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 6th ultimo, transmitting, by direction of Secretary Sir James Graham, a Memorial and Resolutions from the Board of Guardians of the Edenderry Union, objecting to borrow the additional loan required for completing the Workhouse of that Union.

In reference to the request of Sir James Graham to be furnished with a Report thereon, I am directed to state that in this, as in other cases, from unforeseen circumstances the original estimate was found to be insufficient for the purpose of completing the Workhouse, and it was necessary to issue an order to borrow an additional sum of 1,250 *l.* for that purpose, such sum being requisite to complete the works according to the plan adopted before the Workhouse was declared fit for occupation, and not being intended to cover any additions or alterations in that plan made subsequently to that period; the Board of Guardians, however, refused to make application for this loan, on the ground that the Commissioners had already declared the Workhouse fit for the reception of destitute poor.

In consequence of the refusal of the Guardians to apply for the additional loan, the Commissioners obtained a rule for a mandamus to enforce their order, which was argued in the Court of Queen's Bench in Ireland, on the 23d November last, when the judgment of the Court on the mandamus was deferred; in the meantime the Commissioners have deemed it advisable, in consequence of a technical defect in the wording of the order, to rescind it, and the Board of Guardians may therefore consider that in effect they obtained a judgment in their favour; and with regard to the order which the Commissioners then sought to enforce by the mandamus, were in the same position as though it had never been issued.

The Commissioners, however, deemed it their duty to issue another order, avoiding the technical defect, and directing the Guardians to borrow the additional loan, which course the Commissioners consider they were fully justified in adopting, and which the law empowered them to take.

The enclosures to your letter are returned herewith.

I have, &c.

The Hon. H. Manners Sutton, M.P.
&c. &c. &c.
Whitehall.

(signed) *E. Chadwick*,
Secretary.

10,109 D.
43.

Poor Law Commission Office, Somerset House,
31 May 1843.

Sir,

I AM directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 20th instant, in which, by direction of Secretary Sir James Graham, you transmit to them, for their consideration and report thereon, a Memorial addressed to Sir James Graham by the Chairman of the Board of Guardians of the Edenderry Union, on the subject of the erection of the Workhouse for that Union, and the expense incurred therein.

The Poor Law Commissioners, in consequence of a previous Memorial, enclosed to them in your letter of the 6th of April, have already had the honor of reporting for the information of Sir James Graham upon the case, and they direct me to refer you to the letter which was addressed to you on the 1st instant as explanatory of the proceedings which have been taken in it.

The Commissioners think it to be their duty to recover from the Edenderry Board of Guardians the money which has been expended by the Commissioners in the building of the Edenderry Workhouse, and they are in consultation with their legal advisers as to the best mode of enforcing the obligation of the Guardians.

The papers which were enclosed in your letter are returned to you herewith.

I have, &c.
(signed) *E. Chadwick*,
Secretary.

The Hon. H. Manners Sutton, &c. &c.
Whitehall.

(Order to Borrow Additional Money.)

TO the Guardians of the Poor of the EDENDERRY UNION, and to all others whom it may concern.

WHEREAS it appears expedient to us, the Poor Law Commissioners, for the due execution of the provisions of an Act passed in the Session of Parliament held in the 1st and 2d years of the reign of Her present Majesty Queen Victoria, intituled, "An Act for the more effectual Relief of the destitute Poor in Ireland," that a Workhouse should be built within the Union of Edenderry, for the reception, employment, classification, and relief of destitute poor persons therein.

And whereas we did determine to build such Workhouse, and in the execution of the said determination, did contract and agree for the purchase of certain lands and premises, and did testify our approval of certain plans of a Workhouse, by affixing our seal thereto; such Workhouse being designed for the reception and proper accommodation of 800 destitute poor persons, men, women and children, properly classified.

And whereas it appeared to us expedient that such part only of said plans should in the first instance be executed as might be requisite for the reception and classification of 600 destitute poor; and that the completion of said Workhouse should be deferred until it should appear to us necessary to complete same.

And whereas it was estimated that the cost of obtaining immediate possession of the said land and premises, and of erecting, according to the plans aforesaid, such portion of the said Workhouse as we did determine, in the first instance, to complete, together with the sum required for the purchase of the said land and premises, would amount to the sum of 6,700*l.* sterling, or thereabouts.

And whereas, by an order under our hands and seal bearing date the 24th day of October 1839, we did, in execution of the powers given to us by the said Act, order and direct the Guardians of the said Union to assess, raise, and levy the sum of 6,700 *l.* sterling, as a poor rate on the rateable hereditaments in or arising within the said Union, or to borrow the said sum according to the provisions of the said Act, and to charge the same, together with all interest that might accrue thereon, on the future poor rate of the said Union; and we did thereby authorize the said Guardians to borrow the said sum, and charge the said rate accordingly.

And whereas, by an order bearing date the 11th day of December 1841, we did state that the Workhouse had been completed, and was then in a state to be used for the reception of paupers, and did thereupon declare, in pursuance of the provisions of the said Act, the said Workhouse to be, from and after the 21st day

of

of December 1841, fit for the reception of destitute poor, and did order and direct the Guardians to take order for relieving and setting to work in said Workhouse, according to the provisions of the said recited Act, destitute poor persons.

And whereas the said sum of 6,700 *l.* has been so borrowed in pursuance of our said recited order of the 25th day of October 1839; but we have since ascertained that the said sum is insufficient to defray the expenses incurred before the said 11th day of December 1841, in the erection of the said Workhouse, and a further sum of 1,250 *l.* is required to defray the expenses so incurred.

Now we, the Poor Law Commissioners, in consideration of the powers given to us by the said Act, and for the purpose of enabling us to defray the said expenses, do hereby order and direct the Guardians of the said Union to borrow the said further sum of 1,250 *l.* sterling, according to the provisions of the said Act, and to charge the same, together with all interest that may accrue thereon, on the future poor rate of the said Union.

And we do hereby rescind an order under our hands and seal, addressed by us on the 6th day of October 1842 to the Guardians of the said Union, by which the said Guardians were directed to borrow the sum of 1,250 *l.* sterling, and charge the same with interest on the future poor rate of the said Union.

Given under the hands and seal of us, the Poor Law Commissioners, this 25th day of February 1843.

(signed) *Geo. Nicholls.*
G. C. Lewis.
Edmund W. Head.

(Seal.)

(The copy of printed order.)

Affidavit of *Edward Woolstenholme*, sworn the 18th, and filed the 21st November 1842,

Saith,

That some time in the year 1839 he, deponent, was elected a Guardian of the Poor of the Edenderry Union formed by the Poor Law Commissioners, and that he, deponent, hath ever since filled and still fills the office of one of such Guardians.

That some time in the latter end of the year 1839 or beginning of 1840, plans, or a plan, with estimate and specification for the erection of a Workhouse within said Union, capable of containing 800 persons, was or were exhibited to deponent and the then other Guardians forming the Board of Guardians for the said Union, by the clerk of the said Board, as those sent by the Poor Law Commissioners; and that thereupon the said Board of Guardians remonstrated and expressed their dissatisfaction of so great an outlay as then proposed, and to the extent of said Workhouse proposed by said plan, as being too large. Whereupon it was stated to said Board of Guardians by the then Assistant Commissioner, Doctor Phelan, that such was all a mistake, and that the wrong plans were sent; and deponent saith that afterwards, plans, or plan with specification and estimate of a Workhouse for 600 paupers, were substituted for those first sent, and the latter were ultimately agreed upon. And deponent saith, that although deponent and the other then Guardians forming said Board thought the style of architecture of the last mentioned building too expensive, and that a less costly structure might be made, affording more accommodation and comfort to the paupers than that proposed, yet the Poor Law Commissioners insisting on the same, and sending a contract for the erection of the same with one Stephen Rowe Mulleda, according to said last mentioned plan, and an order of the said Commissioners to the said Board of Guardians to enter into said contract, deponent and the said then Guardians of the said Union forming said Board entered into the said contract with the said Stephen Rowe Mulleda, whereby he the said Stephen Rowe Mulleda bound himself and his sureties to complete the said Workhouse according to said last mentioned plan on the 1st day of March 1840; and deponent saith that the said Workhouse was not complete until the 19th of March 1842, when the Guardians for the time being of the said Union, having been previously required by the said Poor Law Commissioners so to do, did take possession of the said Workhouse, and admitted paupers to inhabit same, who have ever since continued to inhabit same; and they, the said Guardians of this Union for the time being, transacted business in the Board-room thereof, and continue so to do when necessary.

That

That previous to the Guardians of said Union taking such possession of the said Workhouse, it was declared by the Assistant Commissioner acting in the said Union, or by a certificate of the said Poor Law Commissioners, but which, deponent cannot now recollect, that the said Workhouse of the said Union was fit for the reception of the destitute poor.

That as deponent believes the said Workhouse so erected is large enough for the said paupers of the said Union, and that no enlargement of the same was required, and that at such the time the said Guardians so took possession of the said Workhouse, the same was, as deponent believes, complete according to the plan and specifications referred to in the contract so entered into by the said Stephen Rowe Mulleda, save that the supply of water contracted for was not and is not such as contracted for; Saith, since the month of March last, the Board of Guardians have called on the said Poor Law Commissioners to compel said contractor to perform his contract with respect to the supply as to water; but deponent saith, that as regards putting up implements or other matters necessary for said Workhouse, since the said Guardians took possession thereof, have been contracted for by the Guardians for the time being, and paid for out of the rates levied in such manner; and deponent believes, that said Poor Law Commissioners had notice of such, as the contract so entered into by the said Guardians were, as deponent believes, transmitted to the said Commissioners in Dublin, by the clerk of the Board of Guardians.

That some time in the month of June or July last, in the present year, the Board of Guardians were applied to by the said Poor Law Commissioners for a further loan of money for extra work, fittings, and clerk's salary, whereupon a Committee, of whom deponent was one, was appointed by said Board of Guardians to investigate such claim for extra work, and that upon such Committee being appointed, they, the said Board of Guardians, applied to the said Poor Law Commissioners for the original contract and specifications, and the said Committee being furnished therewith, by their report and resolutions bearing date the 27th day of August last, which were afterwards entered in the minutes of the proceedings of the said Board of Guardians, amongst other things stated and set forth that many of the charges then claimed by said contractor were exorbitant, but recommended the said Board of Guardians to consent to pay 592 *l.* 10 *s.* 11 *d.* for extra charges upon fittings for the gangways, the clerk's salary, and for work done at sundry times, although they considered the charge for contingencies allowed in the estimate, amounting to 510 *l.*, should have covered all work coming under the denomination of work done at sundry times.

That the said report of the said Committee, dated the 7th day of August last, was, as deponent believes, transmitted by the said clerk of the said Board to the said Poor Law Commissioners, and deponent believes said report to have been made *bonâ fide*, and according to the truth and fact.

That, notwithstanding such report and offer, the said clerk of the said Board of Guardians, on or about the 12th day of October last, received a copy of the order of the said Poor Law Commissioners, bearing date the 10th day of October 1842, requiring the said Guardians to borrow the further sum of 1,250 *l.* as therein mentioned.

That upon receipt of the said order of the 12th of October, a meeting of the said Guardians was called, and that the said Guardians having assembled on or about the 15th day of October, a resolution was come to by said Board of Guardians, and was entered into the minutes of their proceedings, and afterwards, as deponent believes, was forwarded to the said Poor Law Commissioners, and which resolution as so entered was in the words and figures following:—"15th October 1842. Resolved, that having received the Commissioners' order to borrow 1,250 *l.* for the purpose, as stated in said order, of completing the Edenderry Workhouse, we respectfully beg to know whether the Commissioners mean to add accommodation for 200 more paupers to this house, when the fact is, we have never had within 100 of the number the present building is calculated to hold, or if not, what other completion do the Commissioners contemplate: passed. Proposed by E. Wolstenholm, seconded by F. L. Dames," as by said resolution entered in the minutes of the Board of Guardians, reference being had, will appear.

That at another meeting of the said Board of Guardians, held on or about the 22d day of October last, certain other resolutions were come to, and entered into the minutes of their proceedings, and afterwards, as deponent believes, were forwarded

warded to and inspected by the said Poor Law Commissioners, and which last mentioned resolutions were so entered in the words and figures following; that is to say: "October 22d 1842. Resolved, that our clerk be directed to write to the Commissioners, requesting they will refer the plans, estimates, and specifications for the building of the Workhouse, amounting to 5,300*l.*, as well as for the fittings, amounting to 600*l.*, and contingencies, amounting to 510*l.*, and also to call their attention to the contract entered into by this Board under the direction of the Commissioners with Mr. Mulleda for the completing said building, according to said contract and specifications, and also to the resolutions passed at this Board on the 3d day of September last, when it will appear that the whole sum required under the contract for building this Workhouse to contain 600 paupers, amounting to said sum of 5,300*l.*, has been already borrowed and paid to Mr. Mulleda, as well as the sum of 600*l.*, the money required under the head of fittings, and 500*l.* for contingencies.

"That it appears therefore to this Board there is only due to the said contractor the extra charge for fittings and contingencies, amounting to 592*l.* 16*s.* 11*d.* The Board respectfully submit to the Commissioners that they cannot be called upon to pay any extra charge over and above the contract for the building of the house, that having been, as before stated, built under contract, according to plan and specifications, for 600 paupers.

"That this Board will most willingly borrow any further sum for making additions to this poorhouse whenever it is deemed necessary, which, however, does not seem likely to be required; and this Board cannot help again calling the attention of the Commissioners to the extravagant and wasteful expenditure incurred in this Union through the ignorance or neglect of their architect. Passed: proposed by J. F. Nangle, seconded by Mr. Williams," as by the said last mentioned resolutions, entered in the Minute Book of the said Board of Guardians, reference being had, will appear.

That on or about the 29th day of October last, the said clerk of the said Board of Guardians received a letter, as deponent believes, written by the chief clerk of said Poor Law Commissioners, and by their desire, and which was in the words and figures following; that is to say: "Poor Law Commissioners' Office, Dublin, 28th October 1842:—Sir, The Poor Law Commissioners have had under consideration, minutes of proceedings of the Board of Guardians of the Edenderry Union on the 15th instant, and with reference to the resolution requiring information relative to the purposes for which the additional loan of 1,250*l.* is required, desire to state that the sum required is for the payment of the contractor on account of expenses already incurred in building the present Workhouse, intended to accommodate 600 poor persons. The house, however, like other union workhouses, is built on a plan capable of future contingent enlargement, as for instance, in the present case, the Workhouse, should it ever be required, can be made capable of accommodating 800 persons. The Commissioners trust that this explanation will be satisfactory to the Board of Guardians, and that they will at once proceed to make the necessary application for the loan. By order of the Board, Arthur Moore." As by the letter, in the handwriting, as deponent believes, of the clerk of the Commissioners, will appear.

That, as deponent believes, there was a meeting of the said Board of Guardians on the 15th ultimo, whereat John O'Donoughue attended as Assistant Poor Law Commissioner; and having, as deponent believes, threatened several of the Guardians then present individually with costs and attachment should they refuse to raise the said sum of 1,250*l.*; whereupon the Guardians then present requested from the said Assistant Commissioner then present the further time of one week, in order to call a special meeting to consider still further the propriety of yielding to the requisitions of said Poor Law Commissioners; and thereupon the said Board of Guardians issued a summons for such special meeting.

That on such meeting of the 5th instant, the said John O'Donoughue did not state or intimate that the proper course for the said Guardians to pursue, if they were dissatisfied by said order of 10th October 1842, was to apply to this Honourable Court by *certiorari*, of which remedy deponent was not aware until applying to counsel.

That said Board of Guardians were at all times willing to aid the said Poor Law Commissioners in raising what was necessary for the maintenance and support

of the paupers of said Union; but resisted, and still resist the raising of so great a sum as 1,250*l.*, part to pay what was included or covered by contract, and the rest to pay extra work at a most extravagant rate; and as evidence thereof, deponent saith that one of the items now, as deponent believes, sought to be paid for out of the said sum of 1,250*l.*, is a sum of 82*l.* 6*s.* 1*d.*, reduced however by the Commissioners' architect to 73*l.* 2*s.* 10*d.*, for enclosing the ground round the Workhouse by an open ditch or fence; whereas deponent verily believes that he, deponent, could have said ditch made at or for the sum of 10*l.* And deponent saith, that being resident within three miles of said Workhouse, and having had some hundred perches of ditching made at the same time and in the same neighbourhood, he is competent of forming a correct estimate or value of such work. And deponent saith, that the attention of the Poor Law Commissioners was, by the said Report of the said Committee, bearing date the 27th day of August last, drawn to the above item, and other overcharges and neglect, as therein mentioned.

ORDER allowing Cause, and discharging Conditional Order.

QUEEN'S BENCH.

Saturday, the 22d day of April 1843.

The Poor Law Commissioners *against* The Guardians of the Poor of the Edenderry Union.

THIS motion called on for judgment, whereupon it is considered and ordered by the Court that the cause shown be allowed, and that the conditional order be discharged, but without costs.

By the Court.

W. Kemmis, Cr. Solicitor.
Wm. Lewis, Attorney.

Walter Bourne,
Clerk to the Crown.

QUEEN'S BENCH.

Wednesday, the 23d day of November 1842.

The Poor Law Commissioners *against* The Guardians of the Poor of the Edenderry Union.

Mr. Murphy for the defendants, to show cause against the order of the 9th instant. The Right Honourable the Attorney-general.

By consent, motion to stand for next Term.

By the Court.

Wm. Lewis, for Defendants.
Wm. Kemming, for Prosecutors.

(signed) *Walter Bourne,*
Clerk of the Crown.

Poor Law Commission Office, Dublin,
3 March 1843.

Sir,

I AM directed by the Poor Law Commissioners to forward to you the enclosed copy of an order requiring the Board of Guardians to borrow the sum of 1,250*l.*, and rescinding the order of the 6th October last, respecting which proceedings are now pending in the Court of Queen's Bench.

A form of application to the Commissioners for the issue of loans for public works and fisheries is also forwarded herewith.

You are requested to lay the documents before the Guardians at their next meeting, and return the form of application duly signed, according to the instructions at foot thereof, to the Poor Law Commissioners, who will forward it to the Public Works Loan Commissioners.

I am, &c.
(signed) *A. Moore,*
Chief Clerk.

To the Clerk to the Guardians of Edenderry Union.

(A copy.)

Application for further Loan.

TO the Commissioners for the Issue of Loans for Public Works and Fisheries, &c. under the Act of 5th Vict., Sess. 2, c. 9.

My Lords and Gentlemen,

We, the Guardians of a certain Union in Ireland, constituted under an order of the Poor Law Commissioners, in pursuance of the provisions of the 1st and 2d of Vict. c. 56, bearing date the 7th day of May 1839, and commonly called the "Edenderry Union," have the honour to transmit to you herewith a copy of an order which we have received from the said Commissioners, bearing date the 25th day of February 1843, whereby the said Commissioners have authorized and directed us to borrow the sum of 1,250*l.* sterling for the purpose of enabling the said Commissioners to defray the expenses incurred in the erection of a Workhouse for the said Union before such Workhouse was declared fit for the reception of destitute poor, the sum of 6,700*l.* obtained as a loan under a previous order of the said Commissioners, bearing date the 25th day of October 1839, having been found insufficient for that purpose.

In pursuance of the said order of the 25th day of February 1843, and of the provisions of the said Act, enabling us in that behalf, we do hereby make application for the sum of 1,250*l.* sterling, for the purpose specified in said order; and we propose to secure the repayment of the said advance, or such part thereof as the Lords of Her Majesty's Treasury may from time to time consent to be advanced, by 20 equal annual instalments, with the interest which may from time to time accrue thereon, in pursuance of the provision in the 90th section of the said Act in that behalf contained, by a charge or charges on the future poor rates of the said Union.

Signed this day of 1843.

——— Chairman of the meeting signing on behalf of the majority.

——— Two of the Guardians present.

——— Clerk of the Union.

TO the Right Honourable Sir *James Graham*, Baronet, one of Her Majesty's Principal Secretaries of State (for the Home Department).

The Memorial of the Chairman of the Board of Guardians of the Poor of the Edenderry Union on Behalf of himself and the other Guardians, and also of Ratepayers of the said Union;

Showeth,

That on the 26th day of August 1839, the Board of Guardians for the said Union entered into a contract with Stephen Rowe Mulleda for the erection of a Workhouse for the present accommodation of 600 paupers, upon plans and specifications suggested by the Poor Law Commissions, for the sum of 5,300*l.*; in in which contract it was stipulated that the Workhouse should be completed on the 1st day of March 1840.

That by an order of the said Commissioners bearing date the 24th day of October 1839, they approved of the said plans, and affixed their seal thereto, and ordered the Guardians to raise the sum of 6,700*l.* to pay the cost of obtaining immediate possession of the land for erecting the Workhouse, and of completing and furnishing the same, which sum has been duly raised in pursuance of such order.

That the said Workhouse was not compl ed under the said contract at the time specified therein, but on the 11th day of December 1841 an order was made by the said Commissioners, reciting that the Workhouse had been completed, and was then in a state to be used for the reception of the paupers, and directing the Guardians to take possession thereof on the 21st day of December then instant; that notwithstanding the declaration and order, the said Workhouse was not complete according to the plans till the 19th day of March 1842, when the Guardians took possession thereof under the said order, being a period of two years beyond the time limited for the completion by the contract; and that the contractor was paid the said sum of 5,300*l.*, as also a sum of 600*l.* for fittings, and 500*l.* for contingencies.

That 10 months after the said order of the 11th December 1841, which declared the Workhouse to be completed, and seven months after the actual time of taking

possession on the 19th day of March 1842, viz. on the 6th day of October 1842, the Commissioners, after a correspondence with the Guardians, in which the Guardians offered to raise the sum of 592 *l.* 16 *s.* 11 *d.*, being the full amount which, after investigation, they believed to be due to the contractor for fittings and contingencies, made an order upon the Guardians to raise the entire sum of 1,250 *l.* for "additional and extra works," to render the Workhouse fit for the reception of the destitute poor.

That the Board of Guardians refused to obey such last-mentioned order, and resisted the same as illegal, because under the 36th sect. of the Act of 1 & 2 Vict. c. 56, it is provided that after the period at which the Commissioners shall have declared the Workhouse fit for the reception of the destitute poor it shall not be lawful for the Commissioners to direct the expenditure in such Union of any sum exceeding 400 *l.*, without the consent in writing of the majority of the Guardians, except for the completion of buildings already in part erected, according to the plan originally sanctioned by the Commissioners, and deposited with the clerk of the Union.

That after such refusal the Commissioners, on the 9th day of November 1842, obtained a conditional order for a mandamus in the Court of Queen's Bench, to compel the Guardians to obey the order, and raise the sum of 1,250 *l.* for "additional and extra works," no such works being in the opinion of the Guardians required; that upon the application for the said mandamus, and in support thereof, an affidavit was sworn and filed by John O'Donoughue, an Assistant Poor Law Commissioner, in which he swore that the said sum of 1,250 *l.* was ordered to be raised because "on the completion of the works so contracted for as aforesaid, it was found by the said Poor Law Commissioners that further and other works were essential to be done and executed about the said Workhouse of Edenberry; and the said Poor Law Commissioners having ascertained by the certificate of George Wilson, their architect, that in addition to the sum of 6,700 *l.* so borrowed as aforesaid, a further sum of 1,250 *l.* was still required to complete the additional extra work, to render the Workhouse fit for the destitute poor," made the said order. That the Guardians showed cause against the conditional order for a mandamus, and that some months after the argument, and on 22d April 1843, judgment was given in favour of the Guardians; the order of the 6th October 1842 was declared illegal, as not coming within the exception of the 36th section, and upon the face of it insufficient, and showing no legal power on the part of the Commissioners to enforce their authority, and the conditional order was discharged, but without costs. That Mr. Justice Burton declared that the judgment would not have been kept back for so long a time, but for an intimation on the part of the Crown that it would be desirable the case should stand over.

That after the argument upon the conditional order for a mandamus in the Court of Queen's Bench, and pending the judgment of that Court, which had been thus kept back in consequence of this intimation from the Crown, viz. on the 25th day of February 1843, the Commissioners made another order, wholly inconsistent with the order of 6th October 1842, and directly at variance with the affidavit of the Assistant Commissioner, on which the conditional order for the mandamus was obtained; whereby, after stating that the sum of 6,700 *l.* had been borrowed in pursuance of the said order of the 24th day of October 1839, but that they had since ascertained that such sum was insufficient to defray the expenses incurred before the 11th day of December 1841 in the erection of the said Workhouse, and a further sum of 1,250 *l.* was required to defray the expenses so incurred, the Commissioners, by virtue of the powers vested in them, and for the purpose of enabling them to defray the said expense, did thereby order the Guardians to borrow the further sum of 1,250 *l.*

That this order of the 25th February last, so made whilst the question of the legality of the former order was pending, and directly against the affidavit of Mr. O'Donoughue, in which the sum was stated to be required for extra and additional work, is an attempt by the Commissioners to evade the restriction imposed by the 36th section on their power to direct the expenditure within the Union, and that the Guardians are advised they will be prevented from upsetting the last order as it is framed; although if it were true, as sworn by the Commissioner, that the money was required for extra and additional work, the averment in this order cannot in fact be correct; and that in resisting the illegal order the Union has already been unjustly and improperly put to great expense.

That there is no power by the present law to stop this injustice; that the Commissioners

missioners are without effectual control in making their orders; that the sum of 592 *l.* 16 *s.* 11 *d.*, offered to be raised by the Guardians, is all that they believe to be justly due to the contractor, and yet that the order is to raise 1,250 *l.*; that the Commissioners have not taken any steps against the contractor for the non-fulfilment of his contract, although the delay occasioned much of the additional expense; that although, as the Guardians contend, there has been extravagance and mismanagement in the application of the funds for building the Workhouse, and that if the sum already raised had been properly applied no further sum would be required, they were told by the Court of Queen's Bench that this would not be inquired into by that court; that there is no other mode or plan by which this extravagance and mismanagement can be inquired into or checked; and that, in all these matters, the Guardians and the ratepayers are wholly at the mercy of the Commissioners, and without redress.

That the facts herein set forth will more fully appear by the Memorial dated the 31st day of March 1843, already presented, by the affidavit of Edward Wolstenholme, filed in the Court of Queen's Bench on the 21st November last, in the course of the proceedings in that Court, and by the judgment of that Court on the 22d April last, to which your Memorialist begs leave to refer.

Your Memorialist therefore prays,

That in an amended Poor Law provision may be made, subjecting the orders of the Poor Law Commissioners, relative to all expenditure of money in the respective Unions to the full and efficient control of some tribunal by way of appeal, so that the propriety and reasonableness of such expenditure may be liable to investigation, and that the Commissioners may not henceforth be the sole arbiters of such expenditure.

That in the instance of the said Union of Edenderry, the Commissioners may be restrained from taking further proceedings in respect of the said Order of the 25th day of February last; and from issuing any other order for raising the said sum of 1,250 *l.*, or any other sum, except such as may be agreed upon by the Guardians.

That you will cause a full investigation into the mode of conducting business in the department of the Poor Law Commissioners connected with the architect and the building contracts, and apply a remedy to such grievances as are here complained of.

And that you will give such further relief as to you may seem fit.

And your Memorialist will ever pray, &c.

Signed on his own part and that of the Guardians of the Edenderry Board, and the Ratepayers of the Union, this 13th day of May 1843.

J. H. Nangle, Chairman Elect of said Union,
Garisker, Clonard, Ireland.

EDENDERRY UNION.

COPY of MEMORIAL of the *Edenderry* BOARD of GUARDIANS to the Secretary of State for the Home Department, of 13 May 1843; with Copies of Two LETTERS from the Poor Law Commissioners to the Secretary of State.

(*Mr. Manners Sutton.*)

Ordered, by The House of Commons, *to be Printed,*
17 July 1843.

445.

Under 2 oz.